

**TOWN OF LITCHFIELD
NEW HAMPSHIRE**



Annual Reports

Year ending December 31, 2022

also

Annual Report of the School District

Year ending 2022



Incorporated 1734

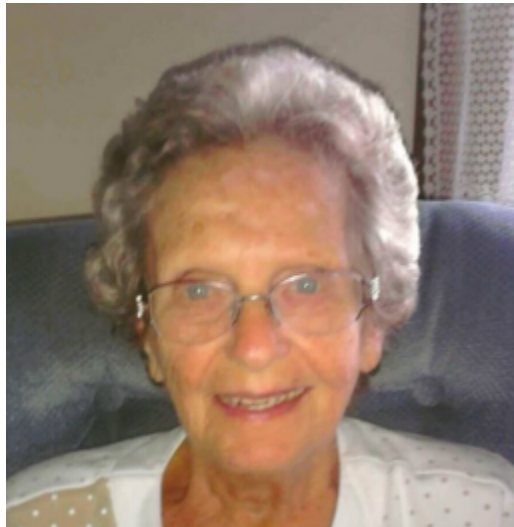
Origin: This town is situated on the east bank of the Merrimack River and maintains its agricultural heritage to this day. It was known as Naticook until 1729 when the land was granted to William Brenton, Governor of Rhode Island and son-in-law to that state's Governor Cranston, and renamed Brenton's Farm. In 1734 the town was separated from Dunstable, which had been granted by the Massachusetts government, and named Litchfield in honor of George Henry Lee, Earl of Litchfield. The town was incorporated under the New Hampshire government as Litchfield in 1749. Litchfield was the opposite landing-site of Thornton's Ferry, originating across the Merrimack River in the Town of Merrimack.

Population, Year of the First Census Taken: 357 residents in 1790.

Population Trends: Litchfield had the second largest percent change in population, growing over 17 times larger. Population change for Litchfield totaled 6,996 over 50 Years from 142 in 1950 to 7,423 in 2000. The largest decennial percent change was 192 percent between 1970 and 1980. The 2010 Census estimate for Litchfield was 8,271 residents and the estimated population in 2020 is 8,478.

Population Density and Land Area, 2009 (NH Office of Energy and Planning): 572.3 persons per square mile of land area. Litchfield contains 14.9 square miles of land area and 0.4 square miles of inland water.

IN MEMORIAM



Greta Lynch - 09/23/1930 - 09/24/2022

Greta was a lifelong resident of Litchfield, born and raised in the same house. Greta served as Tax Collector from 1960 through 1980 and Town Clerk from 1966 to 1980. Greta worked out of her family home in the 60's and 70's collecting taxes. Greta would receive residence into her home at all times of the day, even during dinner to get a vehicle registered or pay their taxes.

She moved her entire operation down to the Old Town Hall and proceeded with business hours. This was a transition for Greta to move into a location and maintain her work ethics in one location only. She still had a few people that came to the house because change was hard for the old timers to adjust to. She was also a notary and the people who were getting married or needed legal papers notarized would come to the house.

Greta was a member of the Town Clerk's Association. She enjoyed what she did for 20 years and then passed the torch onto Diane Jerry.

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School District

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TOWN OFFICIALS

BOARD OF SELECTMEN

Steven J. Webber, Chairman-2024

F. Robert Leary (Vice) - 2025
Kimberly Queenan - 2023

Kevin A. Lynch - 2025
Richard Lascelles - 2023

TOWN ADMINISTRATOR

Kimberly Kleiner

FINANCE DIRECTOR/ASSISTANT TOWN ADMINISTRATOR

Karen White

DIRECTOR OF LIBRARY SERVICES

Vicki L. Varick

POLICE CHIEF

Benjamin Sargent
Michael French Administrator

FIRE CHIEF

Douglas Nicoll - Interim

ROAD AGENT/HWY

Kevin Brown

TOWN CLERK/TAXCOLLECTOR

Theresa L. Briand - 2023

DEPUTY TOWN CLERK/TAX COLLECTOR

Laura Mills - 2023

MODERATOR

Steve Perry - 2024

ASSISTANT MODERATOR

John Brunelle - 2024

HEALTH OFFICER

Jeffrey Blackwell - 2025

DEPUTY HEALTH OFFICER

Paul Kelley - 2025

TRANSFER STATION DIR.

David Mellen

INFORMATION TECHNOLOGY

John Brunelle

TREASURER

Debra Hogencamp - 2024

DEPUTY TREASURER

Karen Psaledas - 2024

CHECKLIST SUPERVISORS

Robert Redding - 2028
Joan McKibben - 2026
Shirley Reed - 2024

FOREST FIRE WARDEN

Frank Fraitzl

ZONING BOARD OF ADJUSTMENT

Laura Gandia (Chair) - 2025
Albert Guilbeault (Vice) - 2025
John Brunelle (clerk) - 2024
John R. Devereaux - 2023
Jerry Sorenson - 2023
Eric Cushing (Alt) - 2023
Thomas Cooney (Alt) - 2024
Kyle D'Urso (Alt) - 2023
Jeffrey Blackwell - Building Insp.

ZONING ADMINISTRATOR

Jeffrey Blackwell

PLANNING BOARD

Michael Croteau, ESQ (Chair) - 2023
Kate Stevens (Vice)- 2025
James Boffetti - 2024
Ronald Stevens - 2025
Sam Terrill - 2024
Joan McKibben - staff
Kimberly Queenan - (BOS Rep)

TRUSTEES OF TRUST FUND

John Poulos Jr. - 2024
Michael Falzone - 2023
Steven P. Calawa - 2025

CEMETERY TRUSTEES

Jody Fraser - 2023
Warren W. Adams - 2025
Steven P. Calawa - 2024

BUDGET COMMITTEE

Jon David Son (Chair)- 2023
Kate Stevens (Vice) - 2023
Keri Douglas - 2023
William Hayes - 2025
Brian Bourque - 2025
John David Son - 2023
Scott Taylor - 2024
Derek Barka - 2024
Tara Hershberger - (School Rep)
F. Robert Leary - (BOS Rep)

RECREATION COMMISSION

George Gannon (Chair) -2023
Andrew Ruggles (Vice) - 2024
Peter Ames - 2023
Judy Brennen (Secretary) - 2025
Michael Boschi - 2025
Chris Burns - 2024
Jeff Towne - (Alt) - 2024
Steven Webber - (BOS Rep)

LIBRARY TRUSTEES

Donna Ferguson (Chair) - 20231
Ruth Ellen Whitney (Vice) - 2023
Laura Dionne (Alt) - 2023
Erica Charbonneau - 2025
Jennifer Ford - 2025
Alan Sandler (Alt) - 2023

CONSERVATION COMMISSION

Jayson Brennan (Chair) - 2025
Joan McKibben (Vice) - 2023
Diane Plansky (Sec) - 2025
Michael Croteau - 2023
Harry Menzigan - 2023
Matt Hoffman - 2024
Andrew Thompson (Alt) - 2024
Frederick French (Alt) - 2024
Kevin Lynch - (BOS Rep)

HERITAGE COMMISSION

Karl Franck (Chair) - 2023
Steven Calawa - 2024
Marion Colby - 2025
Gail Barringer - 2025
Rich Lascelles - (BOS Rep)

2022 TOWN OFFICERS AND EMPLOYEE EARNINGS

	Base Pay	Overtime	Other	Wages
SELECTMEN'S OFFICE				
Webber, Steven J	1,200.00	0.00	0.00	1,200.00
F. Robert Leary	1,200.00	0.00	0.00	1,200.00
Queenan Dr., Kimberly	1,200.00	0.00	0.00	1,200.00
Lascelles, Richard W	1,200.00	0.00	0.00	1,200.00
Lynch, Kevin A	1,200.00	0.00	0.00	1,200.00
Brown, Troy R	68,374.41	0.00	18,146.28	86,520.69
Kleiner, Kimberly	23,078.40	0.00	0.00	23,078.40
White, Karen	90,065.60	0.00	4,192.00	94,257.60
Baril, Donna M	43,126.05	0.00	0.00	43,126.05
Snaman, Heather R	51,482.02	0.00	1,005.20	52,487.22
Total Selectmen's Office	282,126.48	0.00	23,343.48	305,469.96
TOWN CLERK/TAX COLLECTOR'S OFFICE				
Briand, Theresa L.	81,792.81	0.00	3,164.80	84,957.61
Textor, Patricia A.	50,596.56	0.00	0.00	50,596.56
Mills, Laura E	42,081.77	1536.58	0.00	43,618.35
Oliva, Nicholas	7,660.52	0.00	0.00	7,660.52
Antcil, Anne M	9,223.76	0.00	689.02	9,912.78
Glaude, Jennifer R	754.56	0.00	2,457.26	3,211.82
Total Town Clerk/Tax Collector's Office	192,109.98	1,536.58	6,311.08	199,957.64
INFORMATION TECHNOLOGY				
Brunelle, John	26,833.43	0.00	0.00	26,833.43
TOWN TREASURER				
Hogencamp, Debra L	9,000.00	0.00	0.00	9,000.00
Psaledas, Karen	1,500.00	0.00	0.00	1,500.00
Total Treasurer	10,500.00	0.00	0.00	10,500.00
TRUSTEES OF TRUST FUNDS				
Falzone, Michael	100.00	0.00	0.00	100.00
Poulos Jr., John J	200.00	0.00	0.00	200.00
Total Trustees of Trust Funds	300.00	0.00	0.00	300.00
VOTER REGISTRATION & ELECTIONS				
Perry, Steven D	431.60	0.00	0.00	431.60
Brunelle, John R	176.80	0.00	0.00	176.80
Audet, Michelle L	384.40	0.00	0.00	384.40
Briand, Leo T	276.96	0.00	0.00	276.96
McKibben, Joan A	500.00	0.00	0.00	500.00
Gagnon, Rebecca D	477.51	0.00	0.00	477.51
Gandia, Laura J	257.86	0.00	0.00	257.86

Guerrette, Patricia D	128.93	0.00	0.00	128.93
Hodgdon, Craig W	47.75	0.00	0.00	47.75
McQuesten, Christie C	119.38	0.00	0.00	119.38
Redding, Robert	500.00	0.00	0.00	500.00
Reed, Shirley Ann	500.00	0.00	0.00	500.00
Total Voter Registration & Elections	3,801.19	0.00	0.00	3,801.19
CUSTODIANS TOWN HALL/RECREATION				
Pilon, Gerald F	12,058.72	0.00	0.00	12,058.72
Psaedas, Karen	787.5			787.50
Total Custodians	12,846.22	0.00	0.00	12,846.22
CABLE PEG OPERATORS				
Blanchette, Russell T	8,398.50	0.00	900.00	9,298.50
Fay Jr, Robert J	1,940.00	0.00	450.00	2,390.00
Hirte, Oskar B	8,024.50	0.00	1050.00	9,074.50
Hirte, Victor W	889.00	0.00	0.00	889.00
Total Cable Peg Operators	19,252.00	0.00	2400.00	21,652.00
PLANNING BOARD				
McKibben, Joan A.	21,628.28	0.00	0.00	21,628.28
POLICE DEPARTMENT				
<i>Does not include Special Detail</i>				
<i>Includes Community Detail</i>				
<i>Includes uniform allowance & cleaning</i>				
Sargent, Benjamin E	94,741.20	0.00	0.00	94,741.20
Scotti, Thomas	102,900.40	0.00	5,000.00	107,900.40
Brown, Anthony P.	0.00	0.00	0.00	0.00
Clater, Michael J	63,372.70	19,891.00	743.00	84,006.70
Dezotell, Taylor S	61,029.74	9,559.58	5,679.20	76,268.52
Ivas III, George J	72,798.08	12,060.47	727.06	85,585.61
MacDonald, Jarrod W	45,436.64	16,570.76	6,979.17	68,986.57
Morgan, Brian D	77,275.80	14,141.30	599.99	92,017.09
Rasmussen, Slade C	67,142.64	12,150.47	951.95	80,245.06
Rider, Christopher	76,642.02	9,246.31	790.00	86,678.33
Savage, Heath H.	85,431.70	18,948.82	12,866.99	117,247.51
Tessier Jr., Dennis M	83,739.80	12,327.57	500.00	96,567.37
Underwood, Christopher K	57,455.64	18,578.47	22,119.86	98,153.97
Donnelly, David A	48,819.26	3,371.24	630.00	52,820.50
Harris, Steve P.	991.80	0.00	150.00	1,141.80
Boda Jr, Robert I	0.00	7,900.87	150.00	8,050.87
Boda Jr, Robert I	54,472.46	3,536.35	4,610.40	62,619.21
Lemieux, Kayleigh	54,502.96	3,479.80	3,251.96	61,234.72
Baril, Andrea K	47,374.70	0.00	0.00	47,374.70
Coates, Bradford H	57,131.56	0.00	2,596.02	59,727.58
Total Police Department	1,151,259.10	161,763.01	68,345.60	1,381,367.71

FIRE DEPARTMENT				
<i>Does not include Special Detail</i>				
Fraitzl, Frank X.	69,397.24	0.00	9,836.64	79,233.88
Nicoll, Douglas M.	84,495.61	14,879.08	150.00	99,524.69
Kelly, Paul M	63,850.80	7,709.00	0.00	71,559.80
Adams, Warren W.	49.95	0.00	0.00	49.95
Baxley, Jeffrey M	4,974.88	0.00	1,560.00	6,534.88
Berube, Todd J	404.14	0.00	0.00	404.14
Cartier, Craig A	7,016.74	0.00	1,260.00	8,276.74
Covel, Sean P	3,445.96	0.00	0.00	3,445.96
DiFranza, Ryan M	6,055.54	0.00	0.00	6,055.54
Dube, Steven W	5,299.14	0.00	0.00	5,299.14
Dubowik, Brian P	16.94	0.00	0.00	16.94
Earle, Derek J	589.44	0.00	0.00	589.44
Enright, Sean L	6,480.14	0.00	0.00	6,480.14
Fecteau, Corey J	7,975.40	0.00	0.00	7,975.40
Glancy, Edward C.	13,936.10	0.00	1,220.00	15,156.10
Hubbard, Jason M	7,389.01	0.00	1,910.00	9,299.01
Hughes, Kevin P	3,452.34	0.00	0.00	3,452.34
Inamorati, Joseph S	581.61	0.00	0.00	581.61
Kelly, Patrick J	1,019.73	0.00	0.00	1,019.73
Kelly, Paul J	3,515.50	0.00	0.00	3,515.50
Kimball, Brian S	5,923.77	0.00	1,610.00	7,533.77
Lepore, Matthew	3,670.97	0.00	20.00	3,690.97
Malone, Samuel P	6,848.00	0.00	0.00	6,848.00
Newell, Jeffrey A.	8,599.88	0.00	1,620.00	10,219.88
Rea Jr, James E	1,551.71	0.00	0.00	1,551.71
Ricard, Jason	3,070.03	0.00	10.00	3,080.03
Silva, Dylan T	6,411.45	0.00	0.00	6,411.45
Somers, James R	6,387.68	0.00	0.00	6,387.68
Soulard II, John J	208.25	0.00	0.00	208.25
Thomas, Cory J	2,365.38	0.00	930.00	3,295.38
Thomas, Ernest R	5,852.74	0.00	70.00	5,922.74
Travis Jr., John F.	440.48	0.00	0.00	440.48
Tropiano, Matthew R	827.37	0.00	0.00	827.37
Total Fire Department	342,103.92	22,588.08	20,196.64	384,888.64
BUILDING DEPARTMENT				
Blackwell, Jeffrey C	72,083.36	0.00	0.00	72,083.36
HIGHWAY DEPARTMENT				
Brown, Kevin P	78,903.60	13,470.30	1,521.20	93,895.10
Douillette, Joshua J	49,366.40	5,904.17	1,549.44	56,820.01
Cabral, Joseph J	2,057.50	0.00	0.00	2,057.50
Durfee, Andrew G	6,573.00	0.00	0.00	6,573.00
MacKay, William S	1,557.50	0.00	0.00	1,557.50

Kennedy, Evan D	235.00	0.00	0.00	235.00
Sojka, Matthew S	13,940.00	0.00	0.00	13,940.00
Total Highway Department	152,633.00	19,374.47	3,070.64	175,078.11
SOLID WASTE DISPOSAL				
Mellen, David L.	78,903.60	2,763.72	3,993.15	85,660.47
Worster, David E.	41,950.25	35.81	1,918.02	43,904.08
Arria, Roy	5,979.12	0.00	0.00	5,979.12
Beebie, Russell J	15,967.85	0.00	0.00	15,967.85
Berg, William D	8,980.92	0.00	0.00	8,980.92
Briggs, James D.	3,998.61	0.00	0.00	3,998.61
Michon, Kevin A	7,046.77	0.00	0.00	7,046.77
Minervini, Derek J	12,236.64	0.00	0.00	12,236.64
Wagnor, Jordan A	12,570.17	0.00	0.00	12,570.17
Walsh, David M	397.32	0.00	0.00	397.32
Total Solid Waste Disposal	188,031.25	2,799.53	5,911.17	196,741.95
ANIMAL CONTROL OFFICER				
Pilon, Gerald F.	14,999.92	0.00	2,400.00	17,399.92
LIBRARY				
Varick, Vicki L.	66,705.59			66,705.59
Antosca, Kerri A	4,926.35			4,926.35
Chew, Corinne T	1,549.71			1,549.71
Degraw, Regina M	5,794.41			5,794.41
Depietro, Russell E	216.00			216.00
MacDonald-Britton, Alexis M	36,044.87			36,044.87
Paquette, Helena A	2,850.27			2,850.27
Richardson, Lynn M	31,539.71			31,539.71
Sandquist, Jaedyn N	4,222.37			4,222.37
Stinson, Benjamin R	34,274.27			34,274.27
Total Library	188,123.55	0	0	188,123.55
Total Wages	2,678,631.68	208,061.67	131,978.61	3,018,671.96

REPORT OF THE BOARD OF SELECTMEN

As Chairman of the Board of Selectmen, I am so proud of our department heads, elected officials, staff, volunteer boards and committee members for their commitment and many contributions to the Town of Litchfield. As a town, our community continues to work together, as a team, to solve problems and make great things happen for our residents.

In 2022, we lost some valuable people with the departure of our Town Administrator, Troy Brown, and our Fire Chief, Frank Fraitzl, who both moved onto other municipalities. We wish them the best in their future endeavors.

Early in 2021, the Board of Selectmen accepted Local Fiscal Recovery Funds from the State of New Hampshire under the Federal American Rescue Plan Act of 2021 (ARPA) in the amount of \$904,623.00. The Capital Improvement Committee held meetings with all town departments to develop a plan for the use of these funds. On the 2023 warrant, using \$656,899 of ARPA funds to purchase a new fire truck will be presented to the voters. This purchase will replace a fire truck that is 28-years old and has a trade in value of \$7,262. at no cost to residents of Litchfield. Additionally \$147,000 will purchase a new backhoe for Public Works and the Transfer Station, \$47,765 will replace worn Police tasers and \$59,401 will fund Information Technology within the Police Department.

The Litchfield Police Department secured a Warm Zone Grant for \$6,000 in March of 2022 which was used to purchase tourniquets, holders, ballistic helmets and active shooter kits. The Litchfield Fire Department was awarded \$6,000 in grant funds in September of 2022. Funds were used to purchase Vests, Helmets, id panels and medical equipment. Information Technology secured a Critical Communication grant for two generators at the Communication Towers, which included installation.

The Town also received a special one-time Highway Payment of \$173,235.85 based on the passage of Senate Bill 401 effective in July 2022. NH SB 401 distributed a \$30 million one time payment between all New Hampshire municipalities based on the distribution methods of Block Grant Aid Apportionment A. This one time highway payment was based on Litchfield's mileage of Class IV and Class V highways, as well as the municipalities' population and the funds were used to provide additional paving. A Locality Equipment Grant of \$50,000.00 was secured by the Litchfield Police Department for the purpose of purchasing safety and emergency equipment needed as a result of or in response to a health crisis and its negative effects. These funds were used for a new cruiser in the amount of \$45,600. and \$4,359 for associated fit up costs. In December of this year, the Town of Litchfield received \$131,318.70, also in accordance with Senate Bill 401, as a One-Time payment for the maintenance, construction and reconstruction of municipally owned bridges and \$28,640.36 in a one-time payment by the State, equal to 7.5%, for reimbursement of NH Retirement employer contribution costs for Group II police and firefighters.

The Board of Selectmen, town department heads and staff continue to look for grants and opportunities to provide relief to the residents of Litchfield from rising costs. Thoughtful analysis on the spending of unanticipated revenues helps to keep our roads paved, provide new equipment and allow for projects which enhance the quality of life for all Litchfield residents.

Thank you all for your continued support and input.

Respectfully submitted,
Steven Webber, Chairman,
Litchfield Board of Selectmen

TOWN ADMINISTRATOR'S REPORT

It was an honor to join the Town of Litchfield as the Town Administrator in early October of 2022 and now to submit my first annual report to the residents. I would like to thank everyone in Litchfield that I have had an opportunity to meet for being extremely helpful and welcoming. In particular, I would like to thank the Board of Selectmen, the Budget Committee and the Town department heads for assisting me with my transition.

Experience in public administration has taught me that the most important part of our work is providing outstanding service to our residents. In the past few months, we have standardized all public meeting minutes and provided easy access to information on our website. A new Financial Reporting page provides access to weekly and monthly financial reports and the new Welfare Department page provides access for our residents to emergency general assistance. We welcome and appreciate ideas from residents on how we can improve.

Much of my time over the past few months was working on the 2023 proposed budget and preparing for the 2023 Town Deliberative session. The proposed 2023 operating budget maintains level services but represents an increase of \$268,792 or 3.6%. Primarily, this is due to the increased costs of contracted services and materials, health insurance costs and union wage increases. I am pleased to report that the 2022 preliminary year end budget expenditures were \$7,236,654, which is approximately \$176,000 less than the approved budget of \$7,413,037. It also appears that revenues exceeded budget estimates by as much as \$71,000. Although the budget will not be officially closed until our Auditors finalize year end financial statements, most of the savings were due to leveraging grants, managing costs, turnover and unfilled positions. In addition to working on budget issues, we successfully submitted the Town's MS4 annual report in October. The MS4 permit is a regulation that requires regulated communities to clean up what are termed "impaired waterways" and it is regulated through NH DES and the EPA. Working with our Road Agent Kevin Brown, we have secured an experienced contractor and submitted a grant application with the NH Department of Environmental Services (DES) for the creation of a Stormwater Asset Management system. This system will allow the Town to monitor our 119 outfalls and 371 catch basins in a formalized database.

The Town of Litchfield uses Code Red, an emergency notification system that enables local public agencies to notify their communities about emergencies by telephone, mobile, SMS, and email. Time sensitive alerts like Town/Department closures, severe weather, road closures and natural disasters will be sent in real time. Please visit our website to register or text the word Litchfield to 99411.

In closing, I look forward to working with the Selectmen, board and committee members, staff and residents to continue to make Litchfield, NH a great place to live. Please do not hesitate to contact me with your ideas, concerns or questions by email KKleiner@LitchfieldNH.gov, phone 603-424-4046 ext 1250, or stop by my office anytime.

Sincerely,

Kim Kleiner

Town Administrator

ELECTION/BALLOT VOTING RESULTS
TOWN OF LITCHFIELD
March 8, 2022

ARTICLE 1 - ELECTION OF OFFICERS

Selectmen	2 Positions	Three (3) Year Term
F. Robert Leary		1121 ELECTED
Kevin A. Lynch		1150 ELECTED
Budget Committee	2 Positions	Three (3) Year Term
Brian Bourque		1025 ELECTED
William G. Hayes		1041 ELECTED
Budget Committee	1 Position	Two (2) Year Term
Scott Taylor		1126 ELECTED
Checklist Supervisor	1 Position	Six (6) Year Term
Robert Redding		1168 ELECTED
Cemetery Trustee	1 Position	Three (3) Year Term
Warren Adams		1159 ELECTED
Library Trustee	2 Positions	Three (3) Year Term
Erica Charbonneau		666 ELECTED
Jennifer Ford		550 ELECTED
Todd Ford		295
Margaret Graveline		393
Debra Stone		392
Trustees of Trust Fund	1 Position	Three (3) Year Term
Steven P. Calawa		708 ELECTED
Michael Falzone		438

ARTICLE 2 - ZONING AMENDMENT No. 1

Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 800.00 NORTHERN COMMERCIAL DISTRICT to allow additional business uses consistent with the mixed commercial/residential and historic character of the area, including warehousing and distribution facilities as a conditional use.

****Yes 1121**

No 405

ARTICLE 3 - ZONING AMENDMENT No. 2

Are you in favor of the adoption of Amendment No. 2 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 800.00 NORTHERN COMMERCIAL DISTRICT to require sidewalks in certain locations to foster development of a walkable New England Village environment.

****Yes 1138** No 395

ARTICLE 4 - ZONING AMENDMENT No. 3

Are you in favor of the adoption of Amendment No. 3 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 700.00 SOUTHWESTERN COMMERCIAL DISTRICT to allow certain additional business uses but to prohibit Warehousing and Distribution facilities except as an accessory use.

****Yes 1087** No 419

ARTICLE 5 - ZONING AMENDMENT No. 4

Are you in favor of the adoption of Amendment No. 4 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 950, NORTHERN COMMERCIAL/INDUSTRIAL SERVICE DISTRICT to limit the development of warehousing & distribution facilities.

****Yes 1163** No 339

ARTICLE 6 - ZONING AMENDMENT No. 5

Are you in favor of the adoption of Amendment No. 5 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1000, SOUTHERN COMMERCIAL/INDUSTRIAL SERVICE DISTRICT, to limit the development of warehousing & distribution facilities.

****Yes 1142** No 343

ARTICLE 7 - ZONING AMENDMENT No. 6

Are you in favor of the adoption of Amendment No. 6 as proposed by the Planning Board for the Town of Litchfield Zoning Ordinance as follows?

Amend Section 1100.00, FLOODPLAIN CONSERVATION DISTRICT, to clarify that residential uses are permitted by Special Exception.

****Yes 1074** No 406

ARTICLE 8 - OPERATING BUDGET

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,413,037**. Should this article be

defeated, the default budget shall be **\$7,364,547** which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2022 tax rate impact: **\$0.09**.

****Yes 976** *No 537*

ARTICLE 9 - HUMAN SERVICES AND HEALTH AGENCIES

Shall the Town vote to raise and appropriate the sum of **\$21,255** to support Human Services and Health Agencies providing services to the Town of Litchfield. Estimated 2022 tax rate impact: **\$0.02**

****Yes 1042** *No 474*

ARTICLE 10 - FULL TIME HIGHWAY POSITION

Shall the Town vote to establish a full-time Highway position effective July 1, 2022 for an estimated annual wage, benefit and other related costs of **\$85,607** and further vote to raise and appropriate the sum of **\$41,736** for wages, benefits and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.03**.

Wage & Benefits	2022	2023
Wages	\$26,000	\$52,000
Health	\$9,663	\$19,325
Dental	\$428	\$856
NHRS	\$3,656	\$7,311
SSI	\$1,612	\$3,224
Medicare	\$377	\$754
WC	\$0.00	\$2,137
Total	\$41,736	\$85,607

****Yes 935** *No 587*

ARTICLE 11 - FULL TIME SCHOOL RESOURCE POLICE OFFICER POSITION

Shall the Town vote to change the part-time School Resource Police Officer position to a full-time position effective July 1, 2022 at an estimated annual increase in wages, paid benefits and other related costs of **\$41,067** and further vote to raise and appropriate the sum of **\$0.00** for wages, benefits and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.00**.

Wage & Benefits	2022	2023
Wages	\$0.00	\$7,952
Health	\$0.00	\$13,116
Dental	\$0.00	\$579
NHRS	\$0.00	\$19,066
SSI	\$0.00	\$0.00
Medicare	\$0.00	\$115
WC	\$0.00	\$239
Total	\$0.00	\$41,067

****Yes 1025** *No 518*

ARTICLE 12 - PART TIME CLERK POSITION

Shall the Town vote to establish a part-time clerk position to assist the Town Clerk / Tax Collector effective July 1, 2022. This position would be assigned to a 20 hour work week with no paid benefits at an estimated annual wage and other related costs of **\$18,323** and further vote to raise and appropriate the sum of **\$9,144** for wages and other related costs for the period of July 1, 2022 to December 31, 2022. Estimated 2022 tax rate impact: **\$0.01**.

Wage & Benefits	2022	2023
Wages	\$8,494	\$16,988
SSI	\$527	\$1,053
Medicare	\$123	\$246
WC	\$0	\$36
Total	\$9,144	\$18,323

****Yes 939**

No 599

ARTICLE 13 - FIRE ENGINE LEASE PURCHASE

Shall the Town vote to authorize the selectmen to enter into a 5 year lease purchase agreement for the sum of **\$680,000** for the purpose of lease purchasing a fire engine with equipment and attachments for the Fire Department and to raise and appropriate the sum of **\$143,586** for the first year's payment for that purpose. This lease agreement contains an escape clause. Estimated 2022 tax rate impact: **\$0.12**

Year	2022	2023	2024	2025	2026	Total
Cost	\$143,586	\$143,586	\$143,586	\$143,586	\$143,586	\$717,930
Tax Impact	\$0.12	\$0.12	\$0.12	\$0.12	\$0.12	

Note 1: Payments will be made in advance.

Note 2: Replacement of the 1995 fire engine is consistent with the Capital Improvement Plan adopted in September 2020.

Yes 698

****No 836**

ARTICLE 14 - PROPERTY REVALUATION EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**.

****Yes 944**

No 567

ARTICLE 15 - TECHNOLOGY & COMMUNICATION EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate the sum of **\$12,000** to be placed in the Technology & Communication Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**.

****Yes 1155** No 356

ARTICLE 16 - FIRE VEHICLE AND EQUIPMENT REPAIR EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Fire Vehicle and Equipment Repair Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**

****Yes 1107** No 408

ARTICLE 17 - PUBLIC WORKS EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate the sum of **\$80,000** to be placed in the Public Works Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**

****Yes 1074** No 435

ARTICLE 18 - CONSERVATION FUND CAP AMENDMENT

Shall the Town vote to amend the 2014 vote regarding the deposit of land use change tax funds into the Conservation Fund to allow the balance of the Conservation Fund to accumulate up to \$2,500,000. The current limit is \$1,000,000.

****Yes 1160** No 345

ARTICLE 19 - FARMLAND CAPITAL RESERVE FUND

Shall the Town vote to raise and appropriate the sum of **\$35,408** to be placed in the Farmland Capital Reserve Fund as previously established? This sum to come from the Land Use Change Tax Fund as previously established, which represents land use change tax revenue received as of December 31, 2021 but not transferred to the Conservation Fund in accordance with the \$1,000,000 cap established in 2014. No amount to be raised from new taxation. Estimated 2022 tax rate impact: **\$0.00**.

****Yes 1206** No 305

ARTICLE 20 - BY PETITION

To see if the Town will vote to increase the Veterans' Tax Credit and the All Veterans' Tax Credit from \$500 to \$750 per year?

Note: Assuming the same number of eligible recipients (400) this will cost an additional \$100,000 with an estimated 2022 tax rate impact of \$0.08.

****Yes 1045** No 466

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 24th DAY OF JANUARY 2022

Litchfield Board of Selectmen

EXCERPTS FROM PREVIOUS TOWN REPORTS

≈2012≈

Dedication “....This year's Town Report was dedicated to Leon “Jimmy” Calawa who served Litchfield in a number of roles during his lifetime, including a member of the School Board, CHairman of the committee for relocation and refurbishment of the Old Town Hall and Fire Chief as well as State Representative”

Selectmen's Report “.....In 2011 the voters voted to change the Fire Department structure from an elected to an appointed Fire Chief. After an extensive search, the Board of Selectmen appointed Frank Fraitzl...”

Transfer Station “.....This year in celebration of high recycling rates we preserved the transition from an incinerator to a transfer station the Board of Selectmen renamed “Incinerator Road” to “Recycling Way””

≈2002≈

Dedication “....This year's Town report was dedicated to Frederick C. Goffe, Florence Goffe Leary and Douglas George Leary....”

Selectmen's Report “.....During this past year, the Board of Selectmen experienced an unexpected change when Selectman Joseph Stapleton resigned his office due to work related conflicts. Replacing Selectman Stapleton through appointment was Selectman Thomas Levesque. Another loss for the Board of Selectman was the resignation of Mr. Roland Bergeron as Road Agent and Health Officer. Mr. Bergeron continued to serve the town as Code Enforcement Officer and Building Inspector.....”

.....Litchfield's residents have been significantly impacted by the downturn in the economy. Welfare assistance has increased beyond anything previously experienced.....

Planning Board “.....Presented for our review were numerous applications for subdivisions that generated over 46 new residential building lots. The approval of 1 new “Housing for Older Persons” and 25 new building lots accounted for this new development....”

≈1992≈

Selectmen Report “..... The impact fees established by the Planning Board have been put into place and the Town should begin seeing the results of the same.....”

“.....The Solid Waste committee has done an outstanding job of making our town incinerator facility something for us to be proud of.....”

Road Agent's Report “.....Research of town records indicate that in 1984 the Highway Department was responsible for maintaining 24 miles of roadway in the town. The cost per mile to maintain these roads was \$4,300. In 1992 town road mileage is now 54 miles (226% increase) while the cost per mile to maintain the roads was \$4,400 (2% increase). The cost for maintenance is measured in actual dollars and not adjusted for inflation”

≈1982≈

Police Report “.....In 1982 residential and business burglaries have decreased by 60% and criminal mischief (vandalism) has decreased by 12%. On the other hand we have experienced a 12% increase in reported thefts, with the largest percentage of this category involving the issuance of bad checks.....”

Conservation Commission”.....The Conservation Commission in 1982 held the first what we hope will become an annual fishing derby on May 1 at the park on Brickyard Brook. All of the kids (12 and under) and their parents had a very enjoyable time and were rewarded with catches of up to 17 ½ inch brook trout.....”

≈1972≈

Recreation Commission “.....The second annual family field day was held on August 6, 1972 at the school grounds. An estimated 200 people participated and enjoyed the activities. A Halloween dance was held in October at the new school for 7th through 12th grade students. More than 100 teenagers enjoyed the disc jockey, dancing and refreshment.....”



“.....The Commission also sponsored a town Halloween party for toddlers through 6th graders at Griffin Memorial School on trick or treat night. Two hundred children and parents attended.

≈1962≈

In Memoriam”.....Charles B. Campbell 1880 - 1962. Served the Town as Selectman (Age 21), Police Chief, Police Officer, Town Moderator, Surveyor of Wood and Lumber, Fence Viewer, Delegate to Constitutional Convention, Charter Member Litchfield Volunteer Fire Dept., Deputy Forest Fire Warden, School District Moderator and School District Clerk.....”

Police Report “..... It was our pleasure to assist the Derry Police Department on Alan Sheppard’s home coming day. Some two hundred policemen from New Hampshire and Massachusetts volunteered to help out during the celebration for the first U.S. Astronaut.

≈1952≈

School Board “..... We wish to thank all who helped to put the television in the school house on the 22nd of January so that the children could hear the inaugural address of the President and Vice-President and see the parade through the streets of Washington D.C. It was instructive and something that they will always remember.....”

≈1932≈

School Board “..... As the Manchester and Nashua electric railway has been discontinued, the mode of transportation for the children has been changed to the Boston & Maine Transportation Company. The change has proved advantageous.....”

of

Litchfield Conservation Commission

The Litchfield Conservation Commission is an all-volunteer advisory board established by the Town pursuant to NH RSA Chapter 36-A, “for the proper utilization and protection of the natural resources and for the protection of watershed resources”. The Conservation Commission holds meetings on the first Thursday of every month at 6:30 p.m (typically in Town Hall), and is currently comprised of six appointed commission members, one alternate member, and one Selectmen’s representative.

The Conservation Commission manages hundreds of acres of land spread across over a dozen properties, with key properties including Moore’s Falls, the Muster Field, the River Access parcel, Stage Crossing, and lands surrounding the Litchfield State Forest. The year 2022 was an action-packed year for the Conservation Commission with significant time being put towards land management and planning for the future. In 2022, we also said goodbye to Chairman Matt Lepore, who dedicated himself to the Commission over the past several years. His leadership and passion will be missed. We also welcomed two new members in 2022, including Matt Hoffman and Fred French who bring new ideas and energy.



Looking Over the Merrimack River from the Muster Field Property

Key accomplishments of the Litchfield Conservation Commission in 2022 include:

- **The Fishing Derby is Back** - After a several year hiatus, the fishing derby was back for 2022. Commissioner Harry Menzigan put in a significant effort, and partnered with the Recreation Commission to make it happen. It was held at Parker Park and over 50 youngsters attended. It was a tremendous success and a good time was had by all.
- **Land Preservation Strategy and Town-Wide Conservation Plan Created** - The Commission developed a Land

Preservation Strategy, which provides guidance on how the Commission should approach preserving and acquiring property. This document will be used to help the Commission take a proactive approach to land preservation, with a key focus on preserving natural resources, protecting historic farmland, and retaining town character.

- **Conservation Commission Online Problem Reporting Form Implemented** - In an effort to easily allow users of conservation properties to report problems and maintenance issues, the Conservation Commission worked with the Town's IT Director to implement an online problem reporting form. Signs with QR codes were installed at kiosks at many conservation properties and users can now scan the QR code and report a problem. This same system is also used to record maintenance activities and site inspections.
- **Putting a Focus on Land Maintenance** - The Commission put a significant focus on inspecting and maintaining our properties. Key properties were inspected on a monthly basis and we partnered with the Recreation Commission to purchase a Kubota Compact Tractor to help maintain our properties. Key activities included:
 - **Moore's Falls** - Regular maintenance of trails and the creation of a new trail that forms a larger loop. The new trail is expected to open in the spring of 2023.
 - **Muster Field** - Extensive work was completed at the Muster Field (across from the old fire station) to remove invasive plants, clean up brush and old logs, and restore views. In 2023, invasives and overgrowth will be removed from the upper muster field in an effort to restore it to its original condition. In addition, in 2022, an archeological survey was completed at the muster field. The results of the survey will be provided in early 2023.
 - **Parker Park** - In coordination with the Recreation Commission, routine trail maintenance and removal of downed trees was completed.
 - **John Bryant River Access** - In coordination with the Recreation Commission, extensive maintenance work was completed at the John Bryant River Access and adjoining farm field. Downed trees were removed, the boat launch area was improved, and vegetation along Route 3A is being maintained.
 - **Litchfield State Forest Area** - Several bridges were installed on town properties surrounding the Litchfield State Forest and a new trail was created (Roll-the-Dice). Thanks to members of the Litchfield Trail Crew and the New England Mountain Bike Association for supporting these efforts.
- **Conservation Commission Weather Station** - The Commission's weather station continues to operate on-top of Town Hall. Here's the weather summary for 2022.
 - High Temp 101 on 7/20/2021
 - Low Temp: -5 on 1/31/2021
 - High Wind: 46mph in November 2022
 - Rain: 6.4" in December 2022

Real-time weather updates are available here ->

<https://www.wunderground.com/dashboard/pws/KNHLITCH34>.

- **Zoning Board & Planning Board Input** - In 2022, the Conservation Commission reviewed several development/site plans presented to the Planning and Zoning Boards and provided input to both boards regarding environmental impact.

- **Route 3A Cleanup** - The Commission conducted two cleanups of Route 3A, from Hillcrest Road to Pinecrest Road. One in the spring and one in the fall. In total, over two dozen bags trash were collected and disposed of.

Thank You to Volunteers that Helped - The Commission owes a great deal of gratitude to members of the public who supported us this year through donations of material, equipment, and time. It is greatly appreciated.

2023 Outlook - Looking forward to 2023, we are hoping to make strides with the Community Garden, provide new trail options, host a few community hikes or educational sessions, and start executing our land preservation strategy. Citizens are welcome and encouraged to attend our meetings and take an active role in conservation/environmental projects in town. Please feel free to reach us at (603) 424-2131 or at conservation@litchfieldnh.gov.

Jayson Brennen - Chair

Joan McKibben - Vice Chair

Dianne Plansky - Secretary

Harry Menzigian - Member

Michael Croteau - Member

Matt Hoffman - Member

Frederick French - Alternate

Kevin Lynch - Selectmen's Rep

Litchfield Highway Department

The Highway Department continues the everyday maintenance of town roads and properties working with other town departments, groups and boards to keep Litchfields roads safe and clear. Working within the town's six year Capital Improvement Plan we are investing in repaving and maintaining our roads. 2022 was a busy year for the Highway Department. The town received two State Block Grants allowing us to pave 8 roads and are proposing to repave 9 more in 2023 if funding is approved. On top of the paving we completed 13,536 linear feet of double yellow and 27,072 linear feet of white line striping along with hundreds of stop bars and lettering..

2023 Proposed Projects

Chase Brook Circle
Leary Circle
Goffe Circle
Albuquerque (Partial)
Leary Drive
Ivy Lane
Robin Ave
Century lane (west)
Pearson Street

2022 Completed Projects

Brenton Street (partial)
Locke Mill Drive
Kiln Drive
Crowell Court
Quigg Court
Pinecrest (partial)
Martin Lane
Finch Court

We have been cleaning, marking and numbering our catch basins in town working with the Town Administrator to be in compliance with state and federal stormwater management regulations. This past year we completed cleaning and numbering over 300 catch basins and out flows.

On the winter side we added a Ford F-350 4x4 truck to our fleet. This truck is equipped with a 9' power angle front plow, 8' wing plow and a 3 yard sander. We currently have a great group of subcontractors complimenting our 9 town trucks who are dedicated to keeping our roads clear.

Please remember, it is the policy of the Town of Litchfield to remove any encumbrance (i.e. fencing, basketball hoops, posts, etc) from the Town's Right-of Way Pursuant to RSA 236:32. If the Road Agent determines that an object is an encumbrance, the owner of the encumbrance will be notified by certified mail that the encumbrance shall be removed within 14 calendar days. Any person who shall place any obstruction or encumbrance in any town road or highway shall be subject to civil liability to the Town of Litchfield pursuant to the provisions of RSA 236:39, for all damages and costs which the Town shall be compelled to pay any person injured by such obstruction, defect, insufficiency or repair.

I want to thank the Board of Selectmen, Town Administrator, Department Heads and staff that continue to provide support and assistance throughout the year.

Respectfully submitted,
Kevin P. Brown,
Road Agent / Highway Manager

A RESIDENT'S GUIDE TO WINTER STORM & ICE OPERATIONS AND PROCEDURES

The Town of Litchfield Highway Department is pleased to issue ***"A Residents Guide to Winter Snow & Ice Operations and Procedures"***. The intent of this pamphlet is to advise Litchfield residents of the Highway Department's winter snow plowing and anti-icing/deicing objectives and to obtain your assistance so that Litchfield roads can be restored to "normal conditions" as promptly and efficiently as possible after a storm. Your cooperation is essential for the Highway Department to achieve this objective. With your assistance and patience, we will be able to provide you with the important functions of our winter maintenance operation i.e., get roads open, keep traffic flowing, and restore roads to safe traveling conditions quickly. We thank you for your anticipated cooperation.

SNOW PLOWING OPERATIONS

The following is a general description of the Highway Department's snow and ice operational plan. As you are aware, each storm is different, but we will try to follow our snow and ice operations policy as closely as possible.

Our SNOW & ICE PROGRAM entails three (3) steps:

1. Anti-icing operation 2. Plowing Operation 3. De-icing operation

Anti-Icing Operation

As the snowstorm begins, the Highway Department initiates its anti-icing operations by spreading salt when necessary, first on the primary and collector roads, hills and school bus routes and lastly all local roads, the Albuquerque bike path and sidewalks. This serves two main purposes; it prevents the snow from bonding and compacting to the pavement and it keeps traffic moving. When fully operational, 5 de-icing material spreader trucks are used for this operation.

Plowing Operation

Plowing operations begin when a minimum of 2 to 3 inches of snow accumulates on the ground. The Highway Department has 10 vehicles equipped to plow snow. The main objective during the snowstorm is to keep roads passable. At the end of the storm, the plows begin to push back the amassed snow to the edge of the pavement.

Residents may want to wait until the roads have been plowed clear, before clearing the entrance of their driveways. If snow banks need to be pushed back further because of heavy build-up on the road side, we will attempt to do so following a storm given the availability of manpower and equipment.

No person other than an employee in the service of the Highway Department or any employee in the service of an independent contractor acting for the Highway Department shall pile, push or plow snow or ice into a Town way so as to impede the flow of traffic on such way. Whoever violates this section shall be punished by a fine of not more than one hundred dollars.

Parking of cars or other vehicles on Town roads between the hours of 11:00 PM and 7AM is prohibited between November 15 and April 15 as well as during any other time during a snowstorm or snow removal operations.

The Highway Department staff and contractors are well trained and dedicated to plow "around the clock" if necessary, keeping the roads open and passable. If a plow truck is riding with its plow up, it may be returning to the garage for fuel or repairs. Please be advised that Route 3A is maintained by the New Hampshire Department of Transportation and not by the Town of Litchfield.

Residents should not be alarmed if they do not see their road plowed during the early part of the snow storm. The

Highway Department follows an assigned route plan. Please be patient, all Town-owned roads will eventually be plowed.

Another area of concern is mailboxes. We do not “deliberately” knock over or damage mailboxes. Remember, anything installed within the Town’s right-of-way (i.e., fence, mailbox, etc.) is placed there at the owner’s risk. Generally, the Town’s right-of-way extends 25 feet from the centerline of the road (this distance does vary; if you have a question about your specific road, please contact Town Hall.) Residents are encouraged to place mailboxes at the maximum allowable distance from the pavement. Please be aware that the Highway Department does not reimburse for mailboxes damaged during snow plowing operations. Mailboxes should be inspected regularly to ensure that they are secured properly and that posts are sturdy.

Additional obstacles to our snow and ice operation are basketball hoops that are placed in Town roads. These hoops are difficult to see when it is snowing and are capable of snagging and damaging our snow plow trucks. In the event that this happens and damage is caused to the vehicle, the owner will be held responsible for the damage. So please take the time to remove the hoops during the winter months. Your cooperation is greatly appreciated.

De-Icing Operation

Once the snowfall has stopped and all roads are clear of snow, post storm de-icing operations commence. All roads are again treated with salt when necessary to improve traction and melt remaining snow and ice (*the exception to this policy will only be when material supplies are extremely low and main roads, hills and bus routes become more of a priority than secondary roads*). Bear in mind, that at temperatures below 20 degrees Fahrenheit, salt will not melt existing ice .

Residents Can Help:

Residents can assist the Highway Department during a snowstorm by heeding these suggestions:

1. *Observe all winter parking bans.*
2. *Reduce your speed and drive cautiously.*
3. *Remain off the streets during snow storms unless absolutely necessary.*
4. *Do not allow children to make “snow forts” at edge of roads.*
5. *Do not plow, blow or throw snow into the road.*
6. *Before final clean-up of your driveway, check the road. If it does not appear to be widened out, a plow will most likely be returning to plow again, and may push snow back into the entrance of your driveway more than once.*
7. *During plowing operations, some lawn areas located within the Town’s right of way will inadvertently be damaged. To help prevent this from occurring, we recommend that you maintain reflectors at the edge of your lawn (not within the Town’s right of way) as a guide for our plow operators. Please avoid placing reflectors and other metal bars within the Town’s right of way.*
8. *Finally, please have patience. Snow plowing is a time consuming and arduous job covering approximately 74 miles of roads and 10 miles of sidewalk. Some residents will have their road plowed first and some will be last, but in the end, all town roads will be cleared.*

The Highway Department is devoted to providing the residents of Litchfield with dependable snow and ice operation in the shortest and most efficient time possible. With your cooperation we will all benefit during a snowstorm. If you have any questions concerning the snow and ice operations as it is explained, please call your Road Agent at (603-817-5497) or e-mail at kbrown@litchfieldnh.gov. We will try to assist you in any possible way.

Town of Litchfield TRANSFER STATION Est. 2010

Dave Mellen Senior Lic
28 years State of New Hampshire

David Worster Step 4,
20 years State of New Hampshire

David Walsh Step 2,
7 years State of New Hampshire

Derek Minervini Step II
10 years State of New Hampshire

Russ Beebie Step II
7 years State of New Hampshire

Jim Briggs Step II
8 years State of New Hampshire

Kevin Michon Step I
4 years State of New Hampshire

Jordan Wagner Principal Operator
State of New Hampshire

Roy Arria Step I
State of New Hampshire

William Berg Principal Operator
2 Years State of New Hampshire

In The Desert and the Dust
Before the Coming of the Rain
The Temperature in the Shade
Has reached one hundred and ten again

Introduction

This report highlights how the Town of Litchfield benefits from its participation in the Nashua Region Solid Waste Management District's (NRSWMD) Household Hazardous Waste Program. This program is funded by municipal assessments, user fees, and a grant received by the Nashua Regional Planning Commission from the NH Department of Environmental Services. The following charts and figures reflect data from waste collection events held during 2022.

Collection Overview

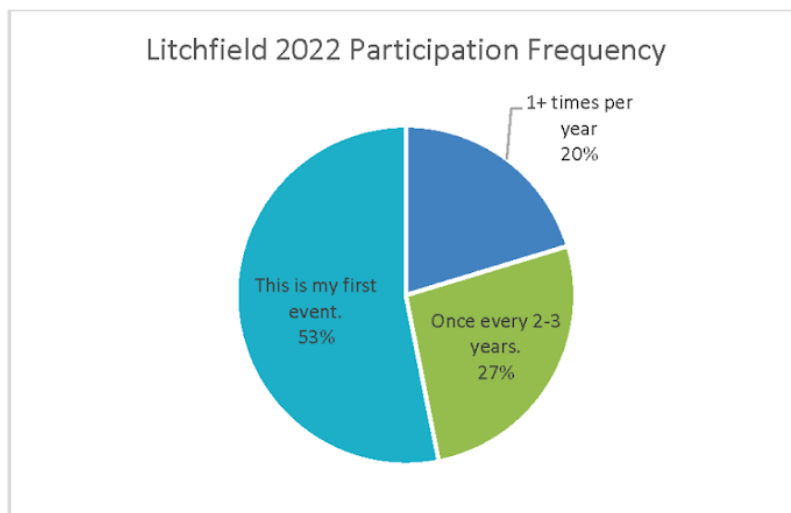
Six events were held during the 2022 season: five in Nashua and one satellite event in Milford. Residents from any of the eleven NRSWMD member municipalities could participate in any event. A satellite event is typically held in Pelham in odd-numbered years.

Saturday April 23, 8am-12pm, in Nashua	Saturday August 6, 8am-12pm, in Nashua
Saturday May 7, 8am -12pm, in Milford	Saturday October 8, 8am-12pm, in Nashua
Thursday June 2, 3pm-7pm , in Nashua	Saturday November 5, 8am-12pm, in Nashua

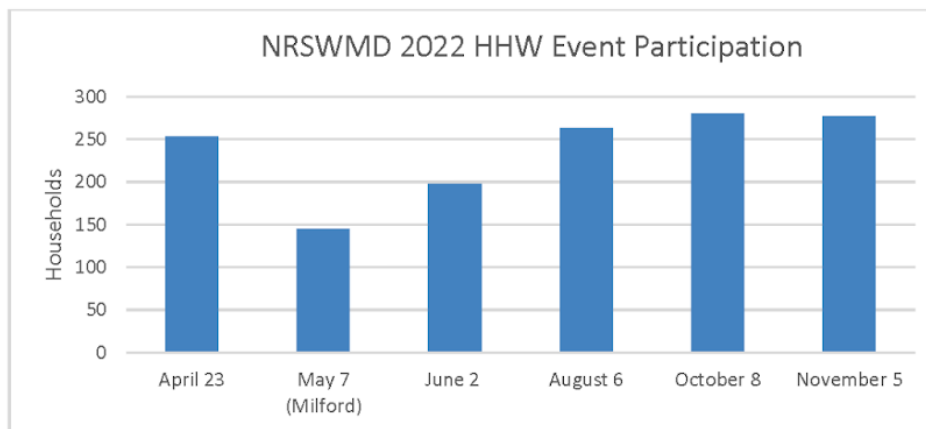
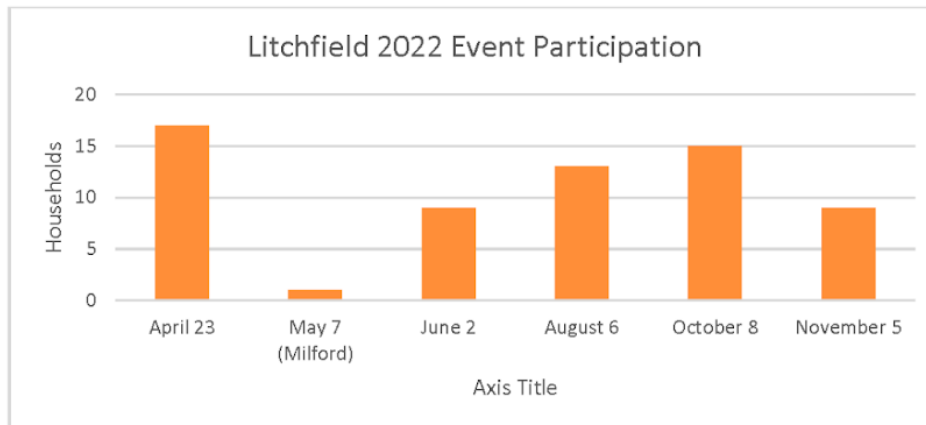
Total Participation

In 2022, a total of 1,416 households participated in the HHW collections. Of those, 4.5%, or 64 households, came from Litchfield. According to the 2020 United States Census, the population of the NRSWMD region is approximately 226,314. The 2020 Census shows a population of 8,478 for the Town of Litchfield, which is 3.7% of the district's total population. Litchfield residents utilized the collection events at a slightly higher rate than expected based on its share of the regional population. The most popular event for Litchfield residents was on April 23.

27% of the participants from Litchfield indicated attending a HHW collection every few years, 53% reported attending for their first time, while 20% reported attending an event every year.



Households	Apr 23	May 7 (Milford)	June 2	Aug 6	Oct 8	Nov 5	Total	Share of Region
Litchfield	17	1	9	13	15	9	64	3.7%
NRSWMD	253	145	198	263	280	277	1416	100%
Share of Event	6.7%	0.7%	4.5%	4.9%	5.4%	3.2%	4.5%	

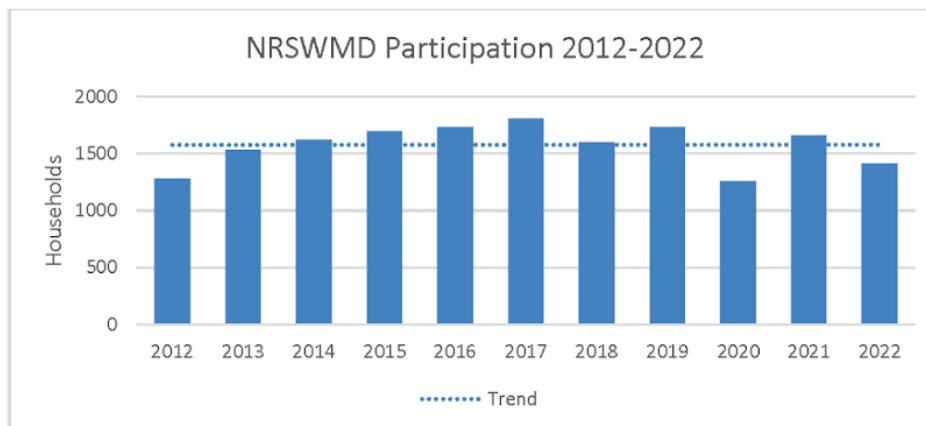
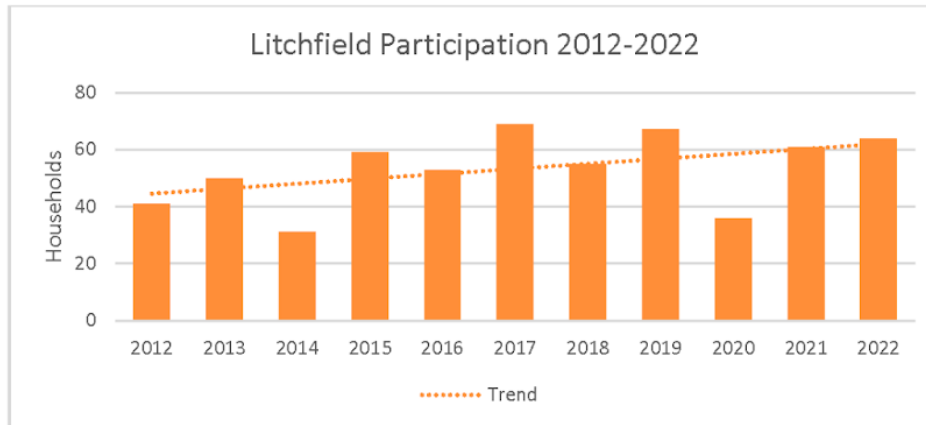


Historic Participation Trends

NRSWMD began charging a \$10 user fee per vehicle in 2008, which was raised to \$15 in 2019. While participation rates trended consistently upward between 2012 and 2017, they have fluctuated up and down since 2018. The district went from holding seven events to six events in 2018, and only four events were held in 2020 due to the Covid-19 Pandemic. The 2021 season showed rebounding attendance and record volumes of waste. 2022 district attendance dipped back down, perhaps related to the record low number of houses listed for sale and fewer people preparing to move. For Litchfield, attendance increased slightly in 2022.

A Decade in a Glance

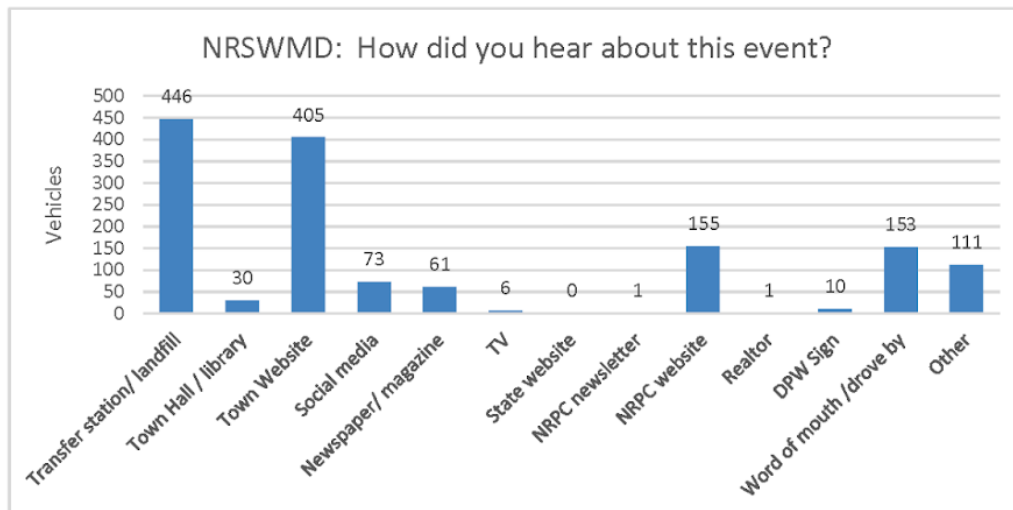
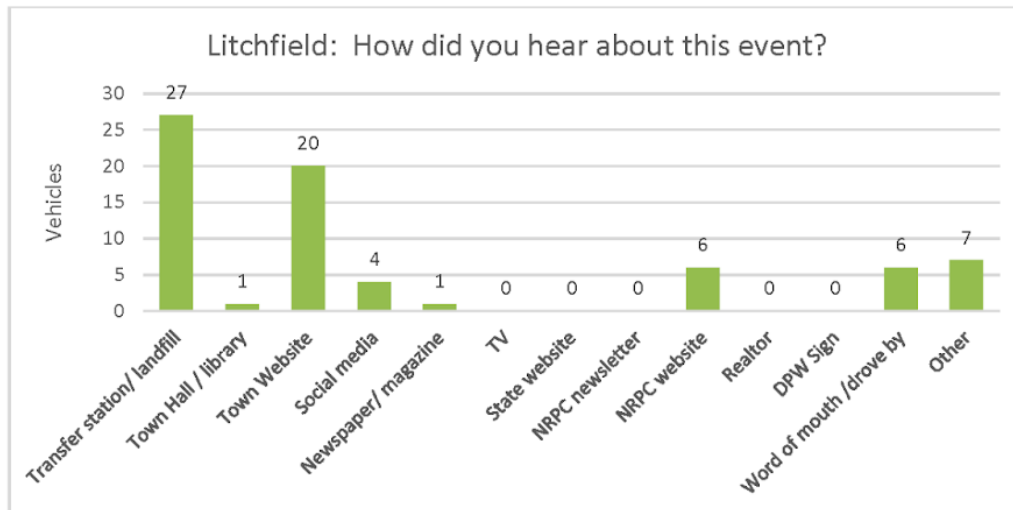
Households	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Litchfield	41	50	31	59	53	69	55	67	36	61	64
District	1,280	1,532	1,623	1,696	1,736	1,808	1,603	1,734	1,258	1,659	1,416
Litchfield % of Total	3.2%	3.3%	1.9%	3.5%	3.1%	3.8%	3.4%	3.9%	2.9%	3.7%	4.5%



Marketing & Outreach

By tracking how participants learn about HHW events, the district can better target its marketing and outreach. In 2022, most Litchfield participants learned about the collection events from the transfer station (27 vehicles) or the town website (20 vehicles).

In early 2022, the district provided a new metal sign for each community's transfer station that advertises HHW collection dates and locations.



Materials Collected

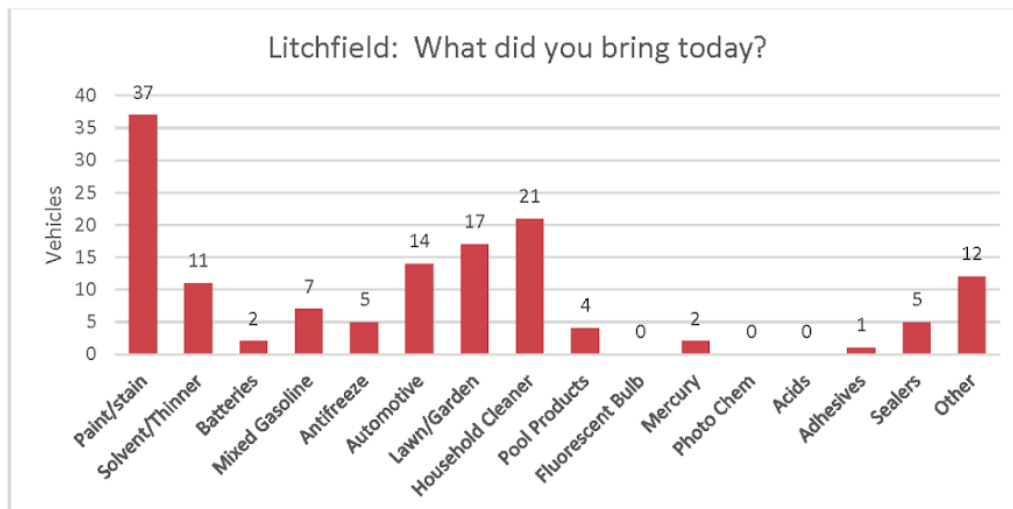
The Solid Waste District manifested a total of 135,736 pounds of waste during the 2022 collection season. Of this, 121,857 pounds were hazardous, and 13,879 pounds were universal wastes. This is an increase of 1,492 pounds from the 2021 total (134,244 total pounds of waste in 2021: 123,347 pounds hazardous and 10,897 pounds universal).

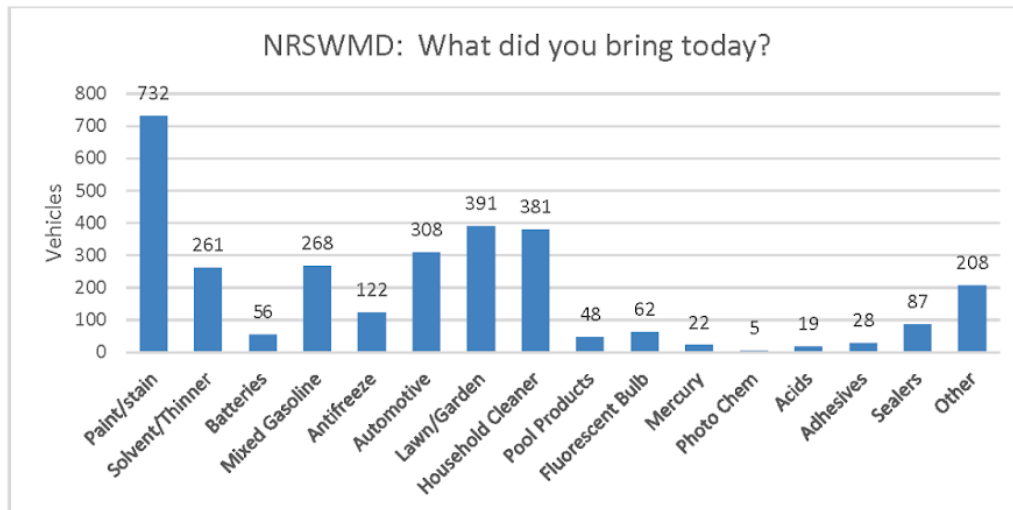
2022 Volume by Event (Pounds)			
Date	Haz	Non-Haz	Total
4/23	27,452	4,642	32,094
5/7	10,151	700	10,851
6/2	14,286	1,721	16,007
8/6	34,255	2,669	36,924
10/8	18,705	2,006	20,711
11/5	17,008	2,140	19,148
2022 Totals	121,857	13,879	135,736

Participant surveys provide more detailed information on the types of waste being collected from each community. The types of waste collected in 2022, as reported on participant surveys, are shown in two charts below: one highlighting Litchfield and the other with data from the entire district.

Litchfield households reported paint/stain (37 vehicles), household cleaner (21 vehicles), and lawn/garden (17 vehicles) as the three most common types of waste. Litchfield households reflected district trends. Paint/stain continues to be the most common item reported: more than 700 vehicles in the district brought paint/stain to a collection event. Lawn/garden was the second most common item reported this year (391 vehicles), followed closely by household cleaners (381 vehicles).

This question was not asked during the 2020 and 2021 collection seasons because the district used a shorter survey in order to reduce contact between staff and the public.





Conclusions

Total district attendance decreased since last year, although Litchfield attendance increased. A tight housing market and busy post-pandemic schedules may have impacted interest and participation. Meanwhile, the volume of waste being handled through the collection program has continued to increase. The Covid-19 pandemic's lingering impact on labor, supply chains and waste streams has put pressure on our communities and environmental contractor. The proper disposal of household hazardous waste is enormously important as it lessens our impact on the environment and the risks of accidental poisonings in the home. The dedication of our members and professional expertise of our environmental contractor have been vital to the success of this program: Thank you.

Litchfield Representatives to the NRSWMD:

Dave Mellen, Facility Manager, Recycling Center

Litchfield Transfer Station

Call2Recycle ID:115735

2 Liberty Way, Litchfield, NH, United States, 03052-2345



Batteries/Materials Collected From 1/1/2022 To 12/31/2022

Quantity by Material

Item Group Sort Desc	Pounds Collected
Rechargeable Batteries	330
Lithium Ion (Li-Ion)	180
Nickel Cadmium (NiCd)	122
Nickel Metal Hydride (NiMH)	19
Small Sealed Lead Acid (SSLA)	9
Single Use Batteries	28
Alkaline / Zinc Carbon	28
Total	358

Site Activity Snapshot

Last collections were received on 9/7/2022.

Last order was shipped to your location on 9/7/2022.

For the Reporting Period you have:

Sent in 12 packages.

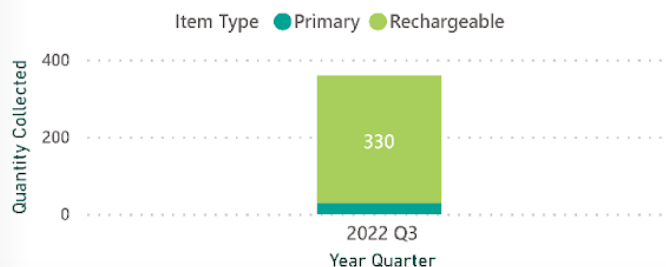
Sent in 0 bulk shipments.

Collected a total of 358 lbs.

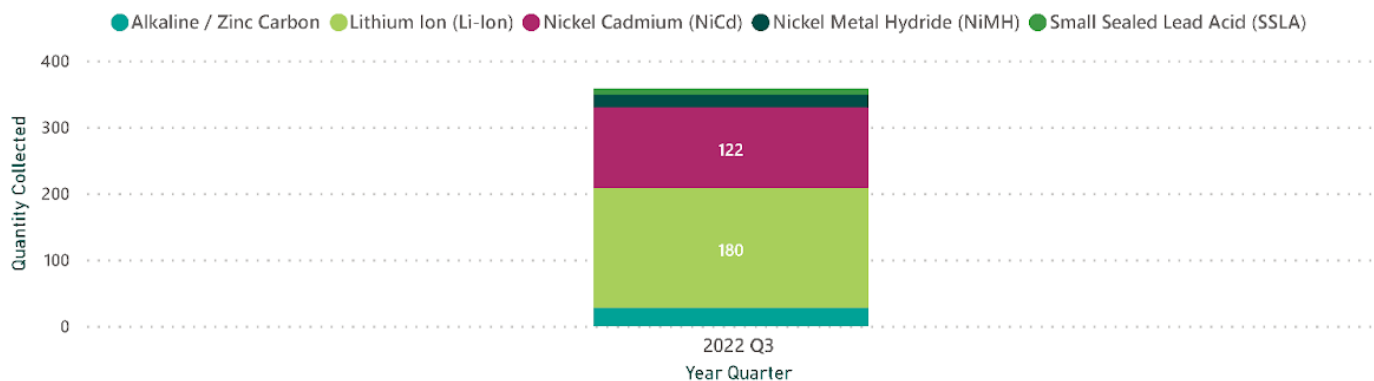
Pounds Collected



Collections (by type) Year over Year



Pounds Collected by Material



Call2Recycle Account Manager: Sean Plasse SPlasse@call2recycle.org

Litchfield NH 2022 NRRRA Annual Activity Report										
Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense	
Baling Wire	8/18/2022	696040	0	0	5	\$156.1100	-\$136.9800	\$0.0000	\$780.5500	
Subtotal	Sum		0	0	5		-\$136.9800	\$0.0000	\$780.5500	
Bulbs-Bulk 4'	7/14/2022	694715	15000	7.5	1	\$0.0810			\$1,215.0000	
Subtotal	Sum		15000	7.5	1			\$0.0000	\$1,215.0000	
Bulbs-Bulk 8'	7/14/2022	694715	1400	0.7	1	\$0.0810			\$113.4000	
Subtotal	Sum		1400	0.7	1			\$0.0000	\$113.4000	
Bulbs-Compact Fluor. Lamps	7/14/2022	694715	1100	0.55	1	\$0.5400			\$594.0000	
Subtotal	Sum		1100	0.55	1			\$0.0000	\$594.0000	
Bulbs-Misc.	7/14/2022	694715	50	0.025	1	\$0.0810			\$4.0500	
Subtotal	Sum		50	0.025	1			\$0.0000	\$4.0500	
Bulbs-Surcharge	7/14/2022	694715	0	0	1	\$393.6000			\$393.6000	
Subtotal	Sum		0	0	1			\$0.0000	\$393.6000	
Bulbs-U-tube Lamps	7/14/2022	694715	60	0.03	1	\$0.5400			\$32.4000	
Subtotal	Sum		60	0.03	1			\$0.0000	\$32.4000	
Freon-Units	3/24/2022	692788	0	0	42	\$8.0000			\$336.0000	
Subtotal	Sum		0	0	42			\$0.0000	\$336.0000	
Glass-PGA	2/11/2022	692068	25520	12.76	0	\$40.0000	-\$540.0000		\$510.4000	
Subtotal	Sum		25520	12.76	1		-\$575.0000		\$510.4000	
	4/8/2022	693130	25520	12.76	1	\$40.0000	-\$575.0000		\$510.4000	
	6/15/2022	694520	25520	12.76	1	\$40.0000	-\$575.0000		\$510.4000	
	8/5/2022	695661	25520	12.76	1	\$40.0000	-\$575.0000		\$510.4000	
	9/23/2022	696800	25520	12.76	1	\$40.0000	-\$575.0000		\$510.4000	
	12/2/2022	698132	25520	12.76	1	\$40.0000	-\$575.0000		\$510.4000	
Subtotal	Sum		153120	76.56	5		-\$3,415.0000	\$0.0000	\$3,062.4000	
Scrap-Al Fe High Grade 70%+	5/6/2022	693711	1620	0.7232	1	\$0.2200	-\$202.9100	\$356.4000		
	10/19/2022	697399	1820	0.8125	1	\$0.1450	-\$194.8100	\$263.9000		
Subtotal	Sum		3440	1.5357	2		-\$397.7200	\$620.3000	\$0.0000	
Scrap-Al Old Sheet	6/3/2022	694581	420	0.1875	1	\$0.4800		\$201.6000		
Subtotal	Sum		420	0.1875	1		\$0.0000	\$201.6000	\$0.0000	
Scrap-Facility Fee	6/23/2022	694907	0	0	1	\$30.4900			\$30.4900	
	6/30/2022	695049	0	0	1	\$26.6100			\$26.6100	
	7/12/2022	695292	0	0	1	\$25.5800			\$25.5800	
	7/20/2022	695506	0	0	1	\$29.3800			\$29.3800	
	7/29/2022	695656	0	0	1	\$22.9500	-\$196.1600		\$22.9500	
	8/12/2022	695969	0	0	1	\$26.9600	-\$193.4600		\$26.9600	
	8/17/2022	696088	0	0	1	\$18.2100	-\$189.4200		\$18.2100	
	8/25/2022	696251	0	0	1	\$16.6100	-\$189.4200		\$16.6100	
	8/31/2022	696418	0	0	1	\$14.3800	-\$189.4200		\$14.3800	
	9/12/2022	696626	0	0	1	\$24.9100	-\$189.4200		\$24.9100	
	9/20/2022	696801	0	0	1	\$22.2800	-\$188.0700		\$22.2800	
	9/27/2022	696963	0	0	1	\$20.2200	-\$188.0700		\$20.2200	
	10/6/2022	697162	0	0	1	\$27.1000	-\$185.3700		\$27.1000	

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
Scrap-Light Iron	10/17/2022	697369	0	0	1	\$74.9200			\$74.9200
	10/19/2022	697399	0	0	1	\$18.2000			\$18.2000
	10/25/2022	697559	0	0	1	\$51.6100			\$51.6100
	11/1/2022	697745	0	0	1	\$42.7600			\$42.7600
	11/10/2022	697938	0	0	1	\$49.8200			\$49.8200
	11/21/2022	698131	0	0	1	\$52.8600			\$52.8600
	11/30/2022	698330	0	0	1	\$55.4500			\$55.4500
	12/16/2022	698643	0	0	1	\$56.5200			\$56.5200
	Sum		0	0	21		-\$1,708.8100	\$0.0000	\$707.8200
	1/14/2022	691728	11400	5.0893	1	\$155.0000	-\$169.1800	\$788.8400	
	2/9/2022	692099	13180	5.8839	1	\$155.0000	-\$171.8800	\$912.0000	
	2/23/2022	692354	10520	4.6964	1	\$175.0000	-\$171.8800	\$821.8700	
	3/16/2022	692707	11220	5.0089	1	\$190.0000	-\$186.7200	\$951.6900	
	3/29/2022	692948	13300	5.9375	1	\$190.0000	-\$186.7200	\$1,128.1300	
	4/6/2022	693129	11440	5.1071	1	\$190.0000	-\$190.7700	\$970.3500	
	4/14/2022	693273	13040	5.8214	1	\$190.0000	-\$189.4200	\$1,106.0700	
	4/19/2022	693391	8840	3.9464	1	\$200.0000	-\$189.4200	\$789.2800	
	4/27/2022	693506	12000	5.3571	1	\$230.0000	-\$189.4200	\$1,232.1300	
	5/5/2022	693710	9760	4.3571	1	\$200.0000	-\$202.9100	\$871.4200	
	5/16/2022	694017	13500	6.0268	1	\$200.0000	-\$202.9100	\$1,205.3600	
	6/2/2022	694253	12040	5.375	1	\$190.0000	-\$206.9500	\$1,021.2500	
	6/6/2022	694572	11940	5.3304	1	\$175.0000	-\$206.9500	\$932.8200	
	6/14/2022	694709	12440	5.5536	1	\$175.0000	-\$202.9100	\$971.8800	
	6/23/2022	694907	13660	6.0982	1	\$85.0000	-\$202.9100	\$518.3500	
	6/30/2022	695049	11920	5.3214	1	\$85.0000	-\$202.9100	\$452.3700	
	7/12/2022	695292	11460	5.1161	1	\$85.0000	-\$202.9100	\$434.8700	
	7/20/2022	695506	13160	5.875	1	\$85.0000	-\$196.1600	\$499.3800	
	7/29/2022	695656	10280	4.5893	1	\$85.0000		\$390.0900	
	8/12/2022	695969	12080	5.3929	1	\$85.0000		\$458.4000	
	8/17/2022	696088	8160	3.6429	1	\$85.0000		\$309.6500	
	8/25/2022	696251	7440	3.3214	1	\$85.0000		\$282.3200	
	8/31/2022	696418	6440	2.875	1	\$85.0000		\$244.3800	
	9/12/2022	696626	11160	4.9821	1	\$85.0000		\$423.4800	
	9/20/2022	696801	9980	4.4554	1	\$85.0000		\$378.7100	
	9/27/2022	696963	9060	4.0446	1	\$85.0000		\$343.7900	
	10/6/2022	697162	12140	5.4196	1	\$83.0000		\$449.8300	
	10/17/2022	697369	16780	7.4911	1	\$93.0000	-\$189.4200	\$696.6700	
	10/25/2022	697559	11560	5.1607	1	\$93.0000	-\$194.8100	\$479.9500	
	11/1/2022	697745	9580	4.2768	1	\$93.0000	-\$197.5100	\$397.7400	
	11/10/2022	697938	11160	4.9821	1	\$93.0000	-\$198.8600	\$463.3400	
	11/21/2022	698131	11840	5.2857	1	\$93.0000	-\$201.5600	\$491.5700	
	11/30/2022	698330	12420	5.5446	1	\$93.0000	-\$201.5600	\$515.6500	

Product: Product Name ↑	Pickup Date	Release Number	Net Lbs	Gross/Net Tons	Quantity	Customer Price	Report Transportation	Customer Revenue	Customer Expense
Subtotal	12/16/2022	698643	12660	5.6518	1	\$123.0000	-\$193.4600	\$695.1700	
	Sum		387560	173.0176	34		-\$4,850.1100	\$22,628.7500	\$0.0000
Tires-Passenger	6/7/2022	694518	4500	2.25	180	\$3.5000	\$0.0000		\$630.0000
	12/6/2022	698440	6100	3.05	244	\$3.5000	\$0.0000		\$854.0000
Subtotal			10600	5.3	424		\$0.0000	\$0.0000	\$1,484.0000
Tires-Truck, Trailer & Farm Tractor	6/7/2022	694518	225	0.1125	5	\$21.0000			\$105.0000
Subtotal			225	0.1125	5		\$0.0000	\$0.0000	\$105.0000
Sum			572975	265.5183	545		-\$10,508.6200	\$23,450.6500	\$8,828.2200






Northeast Resource Recovery Association

"Partnering to make recycling strong through economic and environmentally sound solutions"

LITCHFIELD, NH, TOWN OF CONGRATULATIONS FOR BEING SUCH ACTIVE RECYCLERS!

Below please find information on the positive impact your recycling has had on our environment. The recyclable materials listed below were sent to market to be remanufactured into new products through your non-profit recycling organization, the Northeast Resource Recovery Association.

RECYCLABLE MATERIAL	2022 RECYCLED AMOUNTS	ENVIRONMENTAL IMPACT! Here is <u>only one</u> benefit of recycling materials rather than manufacturing products from virgin resources.
GLASS	153,120.00 LBS	 You conserved the equivalent of about 2,105.40 gallons of diesel being consumed!
SCRAP METAL	391,420.00 LBS	 You conserved enough energy to drive a car about 2,132,651.87 miles!
TIRES	10,825.00 LBS	 You conserved the equivalent of about 2,273.25 pounds of coal being burned!

AVOIDED EMISSIONS



Recycling uses much less energy than making products from virgin resources, and using less energy means fewer greenhouse gases emitted into the atmosphere.

By recycling the materials above, you avoided about **1,945,298.11** lbs. of carbon dioxide emissions. This is the equivalent of removing about **191.82** passenger cars from the road for an entire year.

***The above data was calculated using the U.S. Environmental Protection Agency's Waste Reduction Model (WARM).*

2101 Dover Road, Epsom, NH 03234 | 603.736.4401 | info@nrrarecycles.org | www.nrrarecycles.org | [f /NRRAreCycles](https://www.facebook.com/NRRAreCycles)

Litchfield Police Department



The Litchfield Police Department is a full-service law enforcement agency providing Law Enforcement coverage 24 hours per day, seven days a week, 365 days a year. Dispatch service is available Monday through Friday 7 AM to 11 PM with overnight and weekend coverage provided on a contractual basis through the Hillsborough County Sheriff's Office.

The past year was a challenging one for the citizens of town, and members of the Litchfield Police Department. Major case investigations, including a home invasion with significant injuries, Identity Theft Investigations, and a case involving the possession of child pornography images, a fatal car crash response and investigation, staffing vacancies, and personnel issues tested the professionalism and resolve of the members of the department. A listing of Calls For Service can be found at the end of this report.

The complexity of investigations requires officers to receive added specialization training to adequately investigate and prosecute these alleged offenders. The department has seen a rise in the number of identity theft situations in the past year. Oftentimes these cases begin in one direction and quickly move to another based on the devices and tactics used.

The successful completion of the case involving the possession of child pornography images was the result of the hours of investigation time by the Litchfield Detective and members of the State ICAC Task Force. An arrest has been made and the alleged suspect is awaiting trial.

In addition to response and investigation, the department has sponsored presentations and training for citizens on ways and methods to try and prevent their being a victim of an on-line scam or identity theft. For further information or to request a presentation contact the police department.

The year saw a number of personnel changes within the department. Chief Sargent has been on administrative leave for the entire year. Officer Chris Underwood left the department for a position with the Hooksett, NH Police Department; Officer Jarod McDonald left Litchfield to return to the department where he began his law enforcement career, and

Officer Taylor Dezotell left the department for a position with the Stratham Police Department. Long-time Police Prosecutor Coates left the department to enter private practice. Attorney Jason Moore replaces Prosecutor Coates on a contractual basis. The department is actively recruiting to fill the vacancies in the patrol division as soon as possible.

Department members have been very involved in the community. Officer Slade Rasmussen was one of our top Beards for Bucks individual fundraisers for the Hillsborough County South Child Advocacy Center.

Members of the Litchfield Police Association continued their support of the community and those in need. Partnering with an anonymous donor, school supplies and gift cards for families who need some extra help this school year. They were also able to purchase many assorted supplies for the back to school drive. Along with the Back To School initiative the Association participated in the stocking and distribution of food baskets during Thanksgiving and the local Toys for Tots campaign.

Finally, we recognize all members of the Litchfield Police Department for their loyalty, dedication, and professionalism during these trying times. Each member has continued to contribute to the safety and well being of the citizens they serve. With your assistance, we can continue to make Litchfield a safe place to live and work.

Respectfully Submitted
Mike French
Interim Police Administrator

Arrests	71	Lost person	2
Reportable Accidents	58	Missing person	5
Offense reports	478	Motor vehicle accidents - called in	68
		Motor vehicle complaint	119
911 Hang ups	15	Motor vehicle lockout	41
Abandoned MV	24	Motor vehicle stops	820
Alarms	125	MV repo	15
Animal Involved Incidents	211	Neighborhood dispute	5
Annoying phone calls	4	Neighborhood patrol	1458
Assaults - reported	10	Noise complaint	15
Assist Citizen	131	Ohrv complaint	22
Assist EMS	255	Open door / unsecured building	7
Assist other Agency	308	Paperwork service	127
Attempt to locate	6	Parking complaint	5
Attempted Burglary	1	Pedestrian	6
Burglary, B&E past tense	1	Police assistance	62
Child Custody	5	Police info	89
Civil Issue	17	Police service	7
Civil standby	29	Rape	1
Community relations	325	Restraining order violation	11
Complaint	60	Road hazard	68
Courtesy ride	15	Road rage	4

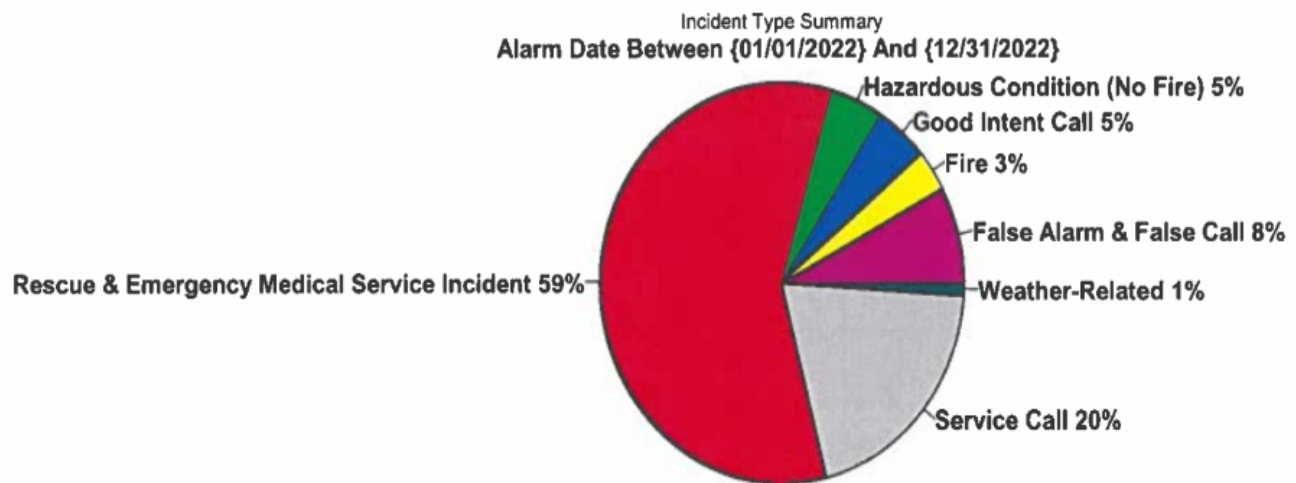
Criminal mischief	3	Runaway JV	6
Criminal threatening	7	Scam telephone	20
Criminal trespass	8	Serve restraining order	42
Deliver a message	17	Serve subpoena	1
Department assist	18	Serve summons	2
Department information	262	Serve warrant	8
Directed patrol	204	Sex offender registration	20
Directions	8	Shots fired	14
Disabled motor vehicle	60	Soliciting	1
Disturbance	30	Suspicious activity	66
Domestic disturbance	45	Suspicious person	26
DUI - reported	1	Suspicious vehicle	109
DUI Enforcement	4	Telephone	399
Equipment maintenance	62	Theft	15
Erratic operation	4	Traffic control	7
Escort / transport	1	Traffic enforcement	1459
Fight	1	Transport	9
Fingerprinting	34	Trees/wires down	31
Fire, Brush	8	Unsecured property	1
Fire, General	29	Untimely death	1
Fire, Structure	3	Unwanted subject	6
Fireworks complaint	3	Vacant property check	101
Follow up	238	Vandalism	7
Found/lost property	79	Vehicle off the road	20
General information	17	Vin check	37
Harassment	11	Walk in	261
Hit and Run	1	Warrant	1
Identity theft	25	Welfare check	104
Illegal dumping/littering	3		
Inspections	126	Business Checks	14,608
Internet offenses	6	Total calls logged in IMC	23,645
Juvenile offenses	32		

Fire Department Report

It is my pleasure to present the 37th annual report of Litchfield Fire Rescue to you.

During 2022, the department responded to 728 incidents of various types and durations. Litchfield Fire Rescue is an ALL HAZARDS fire department. We handle any type of emergency with members of the department cross trained in many different disciplines of firefighting, medical, rescue and hazardous materials. Although our calls increased by only 47 calls over last year, the department's call volume over a 12 year average period (650 calls) has increased. Our monthly call volume has increased from 64 calls per month the last several years to 70-80 calls per month the last quarter of this year. During the last 12 months, the frequency of multiple emergency calls being received either simultaneously or being dispatched for multiple calls during a short time period has become even more frequent for the department.

(2022) 728 Emergency Calls



Litchfield Fire Rescue started 2022 off with a busy spring and summer both in town and supporting other communities' controlling and extinguishing multiple brush fires. This occurred due to the drought conditions that were present statewide during the spring and summer. We anticipate a repeat again this year due to a major lack of snowfall being experienced in the state to date. These brush fires were in addition to multiple mutual aid requests for assistance at building fires within our two mutual aid organizations.

Last year we provided mutual aid to (9) surrounding communities. The breakdown per community is below:

Londonderry (7), Pelham (1), Bedford (2), Goffstown (2), Amherst (1), Brookline (1), New Boston (1), Hudson (2), Manchester (2).

Litchfield received mutual aid from several towns for a 2-Alarm Fire for a home located at Wilson Farms on Charles Bancroft Hwy and a Working Fire on Kiln Drive.

Every year we field questions of why when we get dispatched for a fire in town, Hudson or Londonderry fire departments show up within minutes of Litchfield fire apparatus arriving on scene. This is done by design as Litchfield Fire Rescue is predominantly a paid on call (volunteer) fire department. On weekdays there are (2) full-time firefighters on duty 8am-4pm Monday through Friday. Nights and weekends are 100% the on call (volunteer) department with an on call fire officer for all emergencies. Unlike in years past, the majority of firefighters work out of town and are not available to respond during the day. For this reason, Litchfield has an automatic response agreement with the Londonderry Fire Department for any reported building fire in town.

There are multiple other reasons for having this automatic response agreement.

No one is scheduled to work or stay overnight at the Litchfield Fire Station.

We do not know how many on-call firefighters are available to respond at any given hour or day of the week.

We have only (2) full time firefighters on duty during non-holiday weekdays.

NFPA 1500 (National Fire Protection Association) calls for a two-in / two-out standard that all fire departments follow to keep firefighters safe. Two firefighters inside the structure must have direct visual or voice contact between each other and direct, voice or radio contact with fire fighters outside the structure. In case the firefighters get injured, in trouble or need to be rescued by the group waiting outside. This section has been dubbed the fire fighters' "two-in/two-out" regulation. This may be one of the most important safety advances for firefighters in this decade. Too many firefighters have died because of insufficient accountability and poor communications. The standard addresses both and leaves no doubt that two-in/two-out requirements must be followed for firefighter safety.

Our fire department is equally busy any day of the week responding to various types of emergencies and requests for assistance. During the weekend this puts more stress on the on-call department as the fire station is not manned as it is during the week with full time staffing. When the fire station is manned during the week, our response time from the fire station is between 1-7 minutes to the majority of the town. Depending on availability of the on-call firefighters nights and weekends, it could take an additional 5 minutes to respond from home to the fire station. This is also dependent on current weather conditions. Weekend emergency calls for the end of the year 2022 totaled 200 incidents alone.

Department members give much of their free time to our community on top of holding down their full-time jobs and supporting their families. During the year we provide assistance to multiple organizations for their events including the Litchfield Team Sports Victory Parade Escorts, Library Summer Reading Program special events, Fun in the Sun Program, CHS Mock DWI Accident, CHS Graduation, Boy & Girl Scout tours, Daycare tours, Trunk or Treat, Santa Breakfast Delivery, Easter Bunny Breakfast, Fire Prevention Parade, Spirit of Litchfield events and the Christmas Parade.

The majority of our department members attended over 110 hours of in-house training on various subjects including firefighting, emergency medical and active shooter training.

Three of our newest members attended and completed 196 hours of Emergency Medical Technician training and are in the process of becoming certified EMT's. Three other new members attended 280 hours of Firefighter 1 & Firefighter 2 state certifications. With the exception of the three newest members, all 24 firefighters are Nationally Registered EMTs with 5 members certified at the Paramedic level. Your fire department provides advanced level medical services carrying all necessary life saving equipment on our trucks. Our ambulance services are provided contractually by the Hudson Fire Department. We may not transport, but we provide all the life saving care until their arrival.

In December, Fire Chief Frank Fraitzl left the department after serving more than 10 years as the head of the organization. We thank Chief Fraitzl for his many accomplishments including overseeing the construction of the new fire station and starting the process for the replacement of the 1995 Fire Engine-2. With Chief Fraitzl's departure, Deputy Fire Chief Doug Nicoll was appointed Interim Fire Chief by the Litchfield Board of Selectmen. In September, Doug celebrated 32 years working full time for the Department. He started as an on-call firefighter in 1987 and then was hired full time in September 1990. Doug moved to the community as a young boy, attended school here and never left. He has worked his way up from call firefighter, Lieutenant, Captain, Deputy Chief and now Interim Fire Chief.

The men and women of Litchfield Fire Rescue are your neighbors, friends, family and co-workers who give much of their free time to protect you and your families while still holding down regular full time jobs. They spend 100's of hours a year obtaining certified fire and medical classes with almost weekly fire dept training to keep their skills honed. The majority of the department are Litchfield taxpayers like you. We are all very mindful of what purchases we make or when we request to add additional services. This is all in an effort to provide the town a very cost efficient and adequate emergency response to those who live and travel through our Litchfield community.

In closing, I would like to thank Litchfield residents for your continued support of Litchfield Fire Rescue. Thank you to all the members of the department, their spouses and families for allowing them to give their time, commitment and dedication to the community.

I am honored to lead such a great group of dedicated firefighters who selflessly give of themselves to protect the community 24 hours a day 7 days a week, 365 days a year.

Douglas Nicoll
Interim Fire Chief

Report of Forest Fire Warden and State Forest Ranger

This year was another year where we observed wet weather in early spring followed by rapid drying and drought conditions which extended through the summer for much of the state. Drying conditions in early May led to large fire growth on numerous fires which required multiple days to extinguish and firefighter response from local, state, and federal agencies. Wildfire activity continued through the summer months where dry conditions led to more multi-day fires. Fires burned deep into the ground, requiring firefighters to establish water supplies and to spend days digging out all the hot spots.

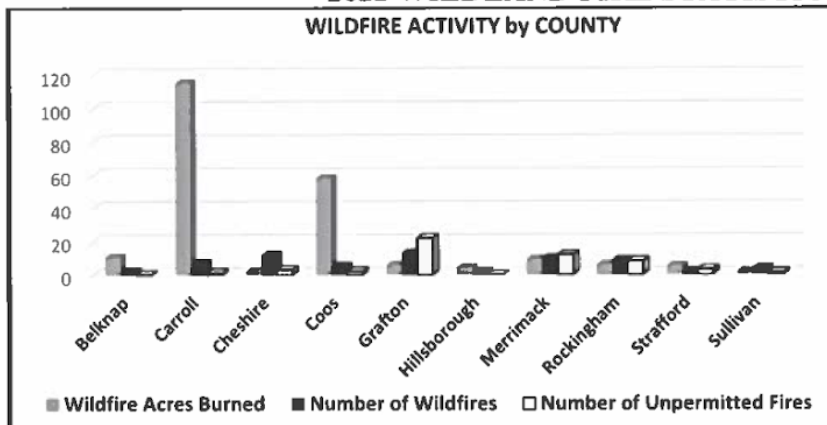
This fall we had multiple fires started by the careless disposal of woodstove ashes. Before dumping your woodstove ashes, you should place them in a covered metal container until they are out cold. Many homes in New Hampshire are located in the wildland urban interface, which is the area where homes and flammable wildland fuels intermix. Every year New Hampshire sees fires which threaten or destroy structures, a constant reminder that wildfires burn more than just trees. Homeowners should take measures to prevent a wildfire from spreading to their home. Precautions include keeping your roof and gutters clear of leaves and pine needles and maintaining adequate green space around your home free of flammable materials. Additional information and homeowner recommendations are available at www.firewise.org. Please help Smokey Bear, your local fire department, and the state's Forest Rangers by being fire wise and fire safe!

The long-lasting drought effects in Rockingham County are showing some minor signs of improvement but a good portion of Rockingham County remains in moderate drought and much of the state is still in the abnormally dry category. While the drought conditions have improved, we expect some areas of the state may still be experiencing abnormally dry or drought conditions this spring. For this reason, we ask everyone to remember Smokey's message about personal responsibility and follow his ABC's: **Always Be Careful** with fire. If you start a fire, put it out when you are done. **"Remember, Only You Can Prevent Wildfires!"**

As we prepare for the 2023 fire season, please remember to contact your local Forest Fire Warden or Fire Department to determine if a fire permit is required before doing ANY outside burning. Under State law (RSA 227-L:17) a fire permit is required for all outside burning unless the ground is completely covered with snow. Fire permits are also available online in most towns and may be obtained by visiting www.nhfirepermit.com. The burning of household waste is prohibited by the Air Resources Division of the Department of Environmental Services. You are encouraged to contact the local fire department for more information. Safe open burning requires your diligence and responsibility. Thank you for helping us to protect New Hampshire's forest resources. For more information, please contact the Division of Forests & Lands at (603) 271-2214, or online at www.nh.gov/nhdfil. For up-to-date information, follow us on Twitter and Instagram: @NHForestRangers



2022 WILDLAND FIRE STATISTICS



(All fires reported as of December 01, 2022)

Year	Number of Wildfires	Wildfire Acres Burned	Number of Unpermitted Fires*
2022	66	217	52
2021	66	86	96
2020	113	89	165
2019	15	23.5	92
2018	53	46	91

*Unpermitted fires which escape control are considered Wildfires.

CAUSES of FIRES REPORTED											
Railroad operations & maintenance	Firearm & explosives use	Undetermined	Recreation & ceremony	Debris & open burning	Natural	Other causes	Power generation, transmission, distribution	Smoking	Arson	Misuse of fire by a minor	Equipment & vehicle use
1	3	21	4	60	7	5	7	1	2	1	3

2022 Annual Report of the Southeastern New Hampshire Hazardous Materials Mutual Aid District

**Bruce Breton
Selectman, Windham
Chairman, Board of Directors**



**Chief Thomas McPherson, Jr.
Windham Fire Department
Chairman, Operations Committee**

About the District:

The Southeastern New Hampshire Hazardous Materials Mutual Aid District's membership is comprised of 15 communities, covering approximately 360 square miles with a population of over 193,000 people. The District was formed in 1993 to develop a regional approach for dealing with the increasing amounts of hazardous materials being used and transported within these communities. In 2022, we were fortunate to have Atkinson rejoin the District.

The District draws its funding from an annual assessment from each community as well as from grants and donations. The FY 2023 operating budget for the District was \$148,273.00. Additionally, in 2022 the District applied for and received federal grants for equipment, training, and operational expenses totaling \$128,250.00. These grant awards included funding for equipment maintenance plans, replacement chemical protective garments, new SCBA air cylinders, environmentally friendly suppression foam, an all-terrain vehicle for remote incident responses, radio reprogramming, HazMat management software as well as numerous training programs for team members. The Fire Chiefs from each member community make-up the Operations Committee of the District. The Operations Committee is overseen by a Board of Directors consisting of elected representatives from each community. It is the Board of Directors who approves the budget and any changes to the bylaws of the District. The Executive Board of the Operations Committee, which consists of the Chairman, Vice-Chairman, Treasurer, Technical Team Liaison, and one Member at Large, manages the operations of the District within the approved budget.

In 2022, we have been operating with a new, part-time District Administrator who manages the administrative functions of the District, including but not limited to, grants management, financial management, and emergency planning.

District Facility

The District maintains a facility in Windham that provides space to house several of its response vehicles and trailers, as well as provide office and meeting space for the District Administrator. In addition, the District is able to utilize the facility for monthly training for the Emergency Response Team.

The Emergency Response Team:

The District operates a Technical Emergency Response Team. This Response Team is overseen by one of the member community's Chief fire officers who serves in the Technical Team Liaison position. The Team maintains a three-level readiness response posture to permit it to immediately deploy an appropriate response to a District community's request for help involving an unplanned release of potentially dangerous chemicals within their jurisdiction. While the Team primarily prepares for response to unplanned accidental chemical releases it is also equipped and trained to deal with a variety of Weapons of Mass Destruction (WMD) scenarios. The team maintains a host of specialized response equipment to deal with chemical and environmental emergencies.

The Emergency Response Team is made up of 24 members drawn from the ranks of the fire departments within the District. The Team consists of 5 Technician Team Leaders, 16 Hazardous Materials Technicians, and 3 Communication Specialists. In addition to these personnel, the team also includes an industrial chemist from a local industry.

District Resources

The District's response resources include HazMat 1 which is the primary response vehicle and carries chemical detection and identification instruments, containment supplies, plugging, patching and intervention supplies, communication equipment, computer based and other chemical reference guides as well as chemical protective equipment. The Team's other vehicles consist of a Mobile Command Support Unit, Rehab Truck, two Spill Trailers, a Technician Trailer, an Operations/Spill Trailer, a Firefighting Foam Trailer, an Air Supply/Lighting Trailer and an SUV vehicle.

The Command Support Unit, HazMat 1 along with the Technician Trailer and SUV are housed in our Windham facility, while spill trailers are located in Derry and Sandown allowing for rapid deployment throughout the District. The Foam Trailer is housed by Salem Fire, the Operations Trailer is housed by Hooksett Fire and the Air Supply trailer is housed at Chester Fire. Activation of the team is made at the request of the local Incident Commander through the Derry Fire Department Dispatch Center.

The Rehab truck which serves as a firefighter rehabilitation unit is also housed at our Windham facility. This unit is available to our member departments and is equipped with refrigerated cases of water and sports drinks and can serve hot beverages. The truck is also equipped with a heated inflatable shelter to provide first responders with a place to get out of the weather. In order to remove carcinogens from firefighters as soon as possible, this truck is also equipped with garden hoses and soap and brushes to assist with the decontamination of firefighters at the scene. Staffing of this vehicle is done by a team of dedicated volunteers recruited from some of the District's fire departments along with the Derry Community Emergency Response Team (CERT).

Response Team Training

The Emergency Response Team members have completed 620 hours of training this calendar year. This training consisted of in-person training programs covering Hazardous Materials Transportation, Computer-Aided Management of Emergency Operations, Palmtop Emergency Action for Chemicals (PEAC), Hazardous Materials Simulation Equipment, Chemical Protective Clothing, Decontamination, and leak control techniques, as well full-scale response drills including the Manchester Airport 2022 Triennial Readiness Drill. Team leaders attended the International Association of Fire Chiefs HazMat conference, the first in several years since the pandemic's start. In addition, through grant funding, the District was able to host approximately 60 Company and Chief Officers from its member communities in a "First Responder Offensive" HazMat training class covering technical size-up and scene safety information for first arriving responders. In addition, the annual New Hampshire HazMat Conference was resumed in 2022 providing 20 Team members with nationally recognized speakers and subject matter experts discussing topics such as EV battery incidents and mitigation among others.

Emergency Responses

In 2022 to date, the Hazardous Materials Team responded to 20 incidents. These included a significant spill of waste oil from a business which was impinging on wetlands, a fuel oil tanker roll-over on Interstate 93 and spill trailer responses for hydrocarbon fuel spills from motor vehicle crashes and home oil tank leaks. Other responses included propane emergencies, identifying unknown substances, as well as requests for technical assistance for member departments where a Response Team Leader provided consultation to the fire department on the handling of an incident.

The REHAB team responded to thirteen incidents including fire scenes and large-scale training events.

For further information about the Southeastern New Hampshire Hazardous Materials District please visit our website at www.senhazmat.org

Building and Health

The demand for homes in Litchfield remains high. Little new construction has happened with only 2 new homes being permitted this year. The town continues to see a significant amount of permits for home improvement projects of all types from additions and garages to decks, porches, and sheds. The number of solar arrays increased from past years. The number of Accessory Dwelling Units (In-Law) being constructed has increased and is expected to continue to increase to allow for multi generational living situations. The residents of Litchfield continue to invest in their homes and the future of the town.

This was my first year as the Health Officer in Litchfield. I will be continuing my training as this is a new field for me and will do my best to improve my effectiveness and the residents' awareness of the various health issues as they happen. It was a relatively quiet year for health issues in Litchfield in particular with everyone becoming more familiar with dealing with Covid. Here's hoping for another quiet year of issues and good health for all.

Jeff Blackwell
Building Inspector /
Health Officer

Building Permits Issued in 2022

Building	130
Electrical	181
Plumbing	90
Mechanical	183
Septic	19
Solar	26
Driveway	3
Well	2
Demolition	2
Sign	0
Swimming Pool	21
Total Permits	657

Total Permit Fees Collected \$28,288.20

New Homes Permitted **2**

Litchfield Planning Board

In 2022, the Litchfield Planning Board conducted 7 site plan reviews, one subdivision review; two home occupations; workshops concerning the Northern Commercial Zone, sidewalks in the Northern Commercial District, and a grant application looking at Albuquerque bike and pedestrian traffic from Page Road to Pinecrest Road. Here were the highlights:

In January, 2022, the board started out the year with a Site Plan Amendment to Mel's Funway Park to propose adding 58 parking places in three locations; add storm water drainage; a winter light show along the existing trails where the haunted hayride currently lies; an outdoor laser-tag arena throughout the woods; and Christmas tree sales area adjacent to the arcade building. The plan was further amended to include a 2,000 square foot covered tractor storage shed behind the batting cage maintenance building. An 8'x16' ice cream cooler with a fence was also added near the arcade building. After hearing on April 19, the board voted unanimously to conditionally approve the amended site plan for Mel's Funway Park. In addition to Mel's amended site plan, the board undertook a review of a conditional use permit for a detached accessory dwelling unit by Aaron Limoges at 57 Naticook Ave, Map 15, Lot 43.

A site plan application came before the board in January for multi-family housing on a 39.6-acre parcel at 540 Charles Bancroft Highway, Tax map 22, Lot 14. This plan consisted of 66, 3-bedroom townhouses. The existing buildings, except for the existing house on the property, to be removed and converted into 2-family units. This project was entitled "Corning Farm at River Edge. The board granted conditional approval of this plan at its May 3rd, 2022, meeting. There was a special meeting in January to hold a public hearing in accordance with NH RSA 675:7, to consider changes to the Litchfield Zoning Regulations and Site Plan Regulations. The Board amended section 800.00 Northern Commercial District to allow additional business uses, and to require sidewalks in certain locations to foster development of a walkable New England Village environment. The board amended section 700.00 Southwestern Commercial District to allow certain additional business uses but to prohibit Warehousing and Distribution facilities except as an accessory use. The board amended section 950 Northern Commercial District and section 1000, Southern Commercial/Industrial District, to limit the development of warehousing and distribution facilities in Litchfield. Finally, the board amended section 1100.00 Floodplain Conservation District to clarify that residential uses are permitted by Special Exception. These amendments to the Litchfield Zoning Ordinance were approved by the Legislative Body at Town Elections in March 2022.

In April, Wilson Farms came before the board with an expedited review of a Farm Site Plan for 62 Charles Bancroft Highway: 147 & 153 Charles Bancroft Highway, Tax Maps 1, Lot 17, Tax Map 6, Lots 30 & 31. The purpose is to improve their farming operations by proposing an upgrade to their existing fuel storage systems. This required a Conditional Use Permit for work in the Aquifer Protection District for the new fuel storage systems located at both project locations to provide cover to tanks and a concrete loading pad for farm equipment when fueling.

The Board also considered a Home Occupation application for Jason and Sandra Cozza, Northern State Armory, LLC, 106 Page Road, Tax Map 4, Lot 9, to propose the use of their detached garage for sale of firearms including OEM sales, parts, accessories and possible sportswear and hunting/camping equipment. This was followed by a Conceptual Review presented by Bed Worker, Jr., 273 Derry Road, Tax Map 2 Lot 2 seeking to convert the lower level of the main building from commercial to residential use.

Another Home Occupation came before the board in May from Douglas Anderson, 42 Stark Lane, Tax map 10 Lot 4 for Anderson Armory, LLC to sell over-the-counter retail firearms and assemble components into complete firearms for resale.

In June, the Board was asked to comment to the Zoning Board of Adjustment regarding a special exception for work being done by Eversource on transmission lines. The board also held a workshop regarding crosswalks and constructing

a sidewalk on Charles Bancroft Highway. There was also a presentation by Nashua Regional Planning Commission involving results from the bike/pedestrian counts on Albuquerque Avenue.

In August, the Litchfield Library Trustees sought input from the Board on a proposal for the construction of a pavilion at the Library site, 269 Charles Bancroft Highway. The Board also entertained an application by Richard Charbonneau and Seth Miller for a lot line adjustment, Map 18 Lot 56 and 68 located at One Hale Way (a private road) and 381 Charles Bancroft Highway to transfer 12,755 acres from lot 68 to lot 56.

The Board held workshop meetings in September to discuss recent Legislative Statutory Changes affecting Litchfield Zoning Regulations. The Board discussed suggested changes related to Wetlands, Home Occupations, subdivision requirements for certified foundation plans, updating the Master Plan Schedule, and affordable housing.

October began with an application for a site plan for an expansion of Olson's Mobile Home Park for 55 units of residential housing on an existing 40 acres. Approval by the Zoning Board on March 3, 2022, allowed for residential manufactured homes in the Southern Commercial/Industrial Service District, Map 1, Lot 32, 13 Charles Bancroft Highway by Patriot Holdings, LLC. As of the date of this Report, review of this application is still pending before the board.

In November, the Board held a public hearing looking at changes made to subdivision/site plan regulations to conform with new state legislation. This included the following: amending the submittal review dates to be consistent from 15 days to 21 days throughout the ordinances; conditions for disapproval of an application under sections 140.3 and 320.10; conditions for approval under sections 140.7 and 850.2; recording of plans within 60 days of approval under section 850.1.1; and requiring as-built plans for certain roadways or common driveways.

The year ended in December with a presentation to the planning board of the Capital Improvement Plan as presented by the Litchfield Capital Improvement Committee. The Board then took on a site plan application by Theroux Development, LLC, at 522 Charles Bancroft Highway, Tax Map 22, Lot 11. The proposal included constructing in the northern commercial zone a 5,500 square-foot gas/convenience store, including a drive-thru lane set behind fuel dispensers in front and on the site's south side. The westerly side of the 15.3 acres would include nine self-storage units totaling 22,900 feet. As of the date of this annual report, review of this application is still pending.

As you can see, the Board and its staff were extremely busy in 2022, and everybody deserves a round of applause for their herculean efforts. I want to personally thank the board for your attendance, due diligence, attention to detail, and thoughtfulness in taking the time to review these applications and provide your input. Your participation and teamwork in this process has been truly invaluable to Litchfield. Together, we will continue to work towards a common goal of overseeing the development and economic growth of this town, while at the same time looking to preserve and maintain Litchfield's rural vision and town character. Thank you.

Sincerely,

Michael R. Croteau, Esquire, Chair Litchfield Planning Board

Kate Stevens, Vice-Chair

Dr. Kimberly Queenan, Ex Officio Member, Board of Selectmen

Ronald Stephens, Member

James Boffetti, Esq., Member

Sam Terrill, Member

Heritage Commission

The Litchfield Heritage Commission was created in accordance with RSA 673 and 674, as a result of two warrant articles on the town ballot, decided by the voters on March 13, 2018. Our role is to review demolition permits for structures constructed prior to 1960 and document relevant historic and cultural details prior to demolition. Any actions taken by this committee are non-binding and advisory only in nature.

In the last year, we received and reviewed several demolition permits. While none of the applications were for buildings were deemed to be architecturally, historically or culturally significant, we had some engagement from the public in our discussions, which was both welcome and helpful.

In the applications that were reviewed, our role was to document the history of the properties and we were allowed to photograph them prior to demolition. In addition, we provided feedback to the construction and development community.

The Heritage Commission has been meeting on the second Tuesday of each month at 7:00, typically in the Fire Department Public Room. We welcome participation and input that is relevant to our stated role.

Respectfully submitted,

Karl Franck, Chairman

Steven Calawa, Vice Chairman

Rich Lascelles, Member/Selectmen's Representative

Gail Barringer, Member

Marion Colby, Member

Litchfield Recreation Commission

Where the community comes together

The Town established the Litchfield Recreation Commission (LRC) in 2000, pursuant to State law RSA 35-B. The LRC is a voluntary committee composed of up to six full members, a Selectman ex-officio, and up to four alternates. Our current schedule for meetings is the 2nd and 4th Tuesdays of each month at 7:00 pm in the Town Hall conference room.

The LRC provides leadership and management for the Town of Litchfield's seven parks and indoor recreation facilities:

- Roy Memorial Park, including Talent Hall, Basketball Courts, the Playground (Woodhawk Way)

- Scott F. Innes Sr. Field (Brickyard Drive)

- Corning Road baseball fields (Brook Road)

- Justin Bissett Memorial Baseball Complex (Jeff Lane)

- Litchfield Park at Sawmill Brook and Tennis courts (Albuquerque Avenue)

- The John Bryant River Access (Charles Bancroft Highway)

- Parker Park (Charles Bancroft Highway)

The Town of Litchfield does not employ a recreation director or administrative staff; therefore, most of the efforts in running this department and carrying out recreational programs are accomplished by volunteers, local organizations, and contracted service

The LRC regularly interacts with the town schools, civic organizations, and local sports leagues to cooperatively provide recreational opportunities. The LRC acts as the approval and scheduling authority for field or facility requests and administers the rules for proper usage and maintenance management. It should be noted that the LRC only has authority over Town-owned recreational properties and facilities. It does not have authority or responsibility for those owned by the School District, Conservation Commission, privately owned properties, and Darrah Pond proper (the water body itself, which by State law is the property of the State of New Hampshire).

Seasonal sports league participation continues to increase, with the demand for time inside Talent Hall at an all-time high. The building is now occupied from 7:00 am until 9:30 pm every day of the week. The popularity of the sport of pickleball has been seeing explosive growth. LRC members Judy Brennen and Chris Burns have spearheaded the installation of new Pickleball courts at Saw Mill Brook Park. The six courts will be installed at zero cost to the taxpayers through the use of Impact Fees, the incredible contribution of site work and pad installation from the Charbonneau family, and land surveying from Jeffrey Land Survey LLC.

A significant amount of volunteer efforts and contributions were and continue to be made by many individuals and organizations, helping to offset costs while improving facilities and quality of life here in Litchfield. However, field maintenance and mowing, significant repairs, and professional services are managed by contracted services.

At the end of summer, the LRC joined forces with the Merrimack Watershed Council and the Anheuser-Busch Merrimack Brewery to deploy a fleet of kayaks from the John Bryant River Access for a cleanup day. 1400 pounds of debris was removed from the river bank. We are already planning on holding another cleanup event in 2023.



Kayakers on a cleanup mission

The Spirit of Litchfield, a sub-committee of the LRC, worked hard to orchestrate a couple of fantastic community events. The Summer Fun Day, Fall Festival, and the ever-popular Winter Tree Lighting event. This small team's time and effort often go unnoticed until a large turnout at all the events. We partnered with the Litchfield Conservation Commission to welcome back the Youth Fishing Derby, where over 100 young anglers gathered at Parker Park to try their luck pulling the big one from Nesenkeag Brook.



These two little anglers proudly show off their fish catch

In December, we were all saddened by the sudden loss of Mr. Kurt Schaefer. Kurt served as the Selectman representative on the LRC for several years and, more importantly, played a role in completing the Justin Bissett Memorial Fields. We appreciate the effort

Kurt put into Litchfield baseball, and we wish to thank his wife Marie and son Ivan for sharing the big man, with even a bigger heart, with the LRC and Litchfield Baseball Association.



Kurt Schaefer at the dedication ceremony alongside Justin's family and Justin's T-Ball coach

The Litchfield Recreation Commission is always available to hear about the recreational activities that the residents may be interested in. Don't hesitate to contact us with your ideas or suggestions or to offer to help with our programs, or if you wish to become a member. You can reach us by email at rc@litchfieldnh.gov or on Facebook. You can also visit our website at www.litchfieldrec.com

Best Regards,

The 2022 Litchfield Recreation Commission

Steve Gannon - Chair

Andy Ruggles - Vice Chair

Judy Brennen - Secretary

Members - Peter Ames, Mike Boschi, Chris Burns

Alternate Member - Jeff Towne

Steven Webber - Selectman ex-officio

Litchfield Zoning Board of Adjustment

The Litchfield Zoning Board of Adjustment (ZBA) consists of 5 members and up to 5 alternates appointed by the Board of Selectmen. The Board meets at 7 P.M. on the third Monday of each month in the Town Hall meeting room.

Appeals to the Board of Adjustment concerning any matter within the Board's power as set forth in RSA 674:33 may be taken by any person aggrieved with standing or by any officer, department, board, or bureau of the municipality affected by a decision of the administrative officer.

The Board has the authority to act in four separate and distinct categories as outlined below:

Appeal of Administrative Decision: An appeal involving an alleged error in any order, requirement, decision, or determination made by an administrative official in the enforcement of any zoning ordinance adopted pursuant to RSA 674:16.

Special Exception: A request to use land or building(s) that is permitted, subject to meeting specific criteria and conditions that are set forth in the ordinance.

Equitable Waiver of Dimensional Requirement RSA 674:33-a: When a lot or other division of land, or structure, is discovered to be in violation of a physical layout or dimensional requirement imposed by a zoning ordinance, an applicant may be granted an equitable waiver of dimensional requirement if the Board finds: (1) the violation was not noticed or discovered until after the structure in violation was substantially completed or until after a lot or other division of land in violation was subdivided by conveyance to a bona fide purchaser for value; (2) the violation was not an outcome of the ignorance of the law, failure to inquire, obfuscation, misrepresentation, or bad faith on the part of the owner or owner's agent but was instead caused by either a good faith error in measurement or calculation or by an error in ordinance interpretation or applicability made by a municipal officer; (3) the physical or dimensional violation does not constitute a public or private nuisance, nor diminish the value of other properties in the area, nor interfere with or adversely affect any present or permissible future uses of any such property; and (4) that due to the degree of past construction or investment made in ignorance of the facts, the cost of correction far outweighs any public benefit to be gained.

Variance: A request for a relaxation or a waiver of any provision of the zoning ordinance authorizing the landowner to use his or her land in a manner that would otherwise violate the ordinance, and may be granted if the applicant can establish to the satisfaction of the Board, the following five criteria for the granting of a variance pursuant to RSA 674:33:

- The variance will not be contrary to the public interest;

- The spirit of the ordinance is observed;

- Substantial justice is done;

- The values of surrounding properties are not diminished; and

- Literal enforcement of the provisions of the ordinance would result in unnecessary hardship.

- For purposes of this subparagraph, "unnecessary hardship" means that owing to special conditions of the property that distinguish it from other properties in the area:

- No fair and substantial relationship exists between the general public purposes of the ordinance provision and the specific application of that provision to the property; and

- The proposed use is a reasonable one.

- If the criteria in subparagraph (A) are not established, an unnecessary hardship will be deemed to exist if, and only if, owing to the special conditions of the property that distinguish it from other properties in the area, the property cannot be reasonably used in

strict conformance with the ordinance, and a variance is therefore necessary to enable a reasonable use of it.

A public hearing is required before the Board can take action on any application. The public hearing provides anyone with an interest in the application to hear the facts in the case and offer comments for the Board's consideration. Notices are sent to abutters via certified mail according to state statute. At the hearing, the Board considers each application as presented. Every case is unique with different facts and circumstances and is viewed accordingly. The Board has the authority to attach conditions when issuing a decision. The concurring vote of three members shall be necessary to reverse any action of an administrative official or to decide in favor of the applicant on any matter on which it is required to act.

Section 1: Membership and Assignments

The members of the zoning board are appointed by the Board of Selectmen. Election of officers occurs each January for the positions of Chair, Vice-Chair and Clerk in accordance with by-laws.

Laura Gandia – Chair	2024
Al Guilbeault – Vice Chair	2022
John Brunelle – Clerk	2024
John Devereaux	2023
Jerry Sorensen	2023
Thomas Cooney	2023
Kyle D'Urso	2023

Section 2: Caseload and Decisions

In 2022 the Board heard testimony and made decisions on twenty-two applications.

Case #	Property Location	Case Type	Decision
02/21/22-1	522 Charles Bancroft Highway – Map 22 Lot 11	Variance from LZO Section 803 to allow a gas station with one access/egress point where two are required	Granted with conditions 07/18/22
02/21/22-2	443 Charles Bancroft Highway – Map 20 Lot 14	Variance from LZO Section 801c to allow temporary parking to support Spooky world events, and outside storage and storage containers/trailers to support Mel's Funway Park and Spooky World	Withdrawn 04/18/22
03/21/22-1	307 Charles Bancroft Highway - Map 15 Lot 3	Variance from LZO Section 310 to encroach 24.5 ft into the 50 ft front setback for the construction of a garage with living space above.	Granted 03/21/22
03/21/22-2	13 Charles Bancroft Highway – Map 1 Lot 32	Variance from LZO Section 1001 to allow the use of residential manufactured housing in the Southern Commercial/Industrial Service District which is otherwise prohibited; and Variance from LZO Section 310 to allow the development on a lot with 35.3 ft of frontage where 200 ft of frontage on Rte 3A is required in the Southern Commercial/Industrial Service District	Both granted with conditions 03/21/22

04/18/22-1	522 Charles Bancroft Highway – Map 22 Lot 11	Variance from LZO Section 800 to allow a fast-food restaurant with take-out and/or drive-through with one access/egress point where two are required	Granted with conditions 7/18/22
04/18/22-2	522 Charles Bancroft Highway – Map 22 Lot 11	Variance from LZO Section 803 to allow a gas station with frontage along Route 3A with 455 ft where 500ft are required	Granted with conditions 07/18/22
04/18/22-3	522 Charles Bancroft Highway – Map 22 Lot 11	Variance from LZO Section 801 to allow the use of a storage facility which is not a permitted use	Granted 07/18/22
04/18/22-4	522 Charles Bancroft Highway – Map 22 Lot 11	Special Exception from LZO 1208 to construct within the buffers of the wetlands within the Wetland Conservation District	Granted with conditions 07/18/22
04/18/22-5	17 Jamesway Dr. – Map 1 Lot 112	Variance from LZO 1026 to encroach 1 ft 3 in. into the 25 ft building setback from a private road	Granted 04/18/22
06/20/22-1	325 Charles Bancroft Highway – Map 15 Lot 14-15	Variance from LZO 1503 to permit a sign greater than 2 SF in size in the Residential District	Granted 06/20/22
06/20/22-2	443&449 Charles Bancroft Highway – Map 20 Lots 14 & 16	Special Exception from LZO 1208 to construct within the buffers of the wetlands within the Wetland Conservation District	Granted 09/08/22
06/20/22-3	443 Charles Bancroft Highway – Map 20 Lot 14	Variance from LZO 801 to permit parking in the Northern Commercial District where parking is not a permitted use	Granted with conditions 09/08/22
06/20/22-4	443 Charles Bancroft Highway – Map 20 Lot 14	Variance from LZO Section 801 to permit storage in the Northern Commercial District where storage is not a permitted use	Denied 09/08/22
07/18/22-1	ROW Between Merrimack River, West of CBH & Brickyard Rd – Map 9 Lots 1,3, 82, 83,84,85, 86, & 88	Special Exception from LZO 1208 for temp wetland impact for equipment access and the replacement of 15 utility structures within the Wetland Conservation District and ROW	Granted with conditions 7/18/22
07/18/22-2	11 Whittemore Dr – Map 13 Lot 3	Variance from LZO Section 310 to encroach 6b ft into the 20 ft rear setback for the construction of a deck with stairs to grade	Granted 07/18/22
08/15/22-1	19 Weatherstone Road – Map 2 Lot 88-25	Variance from LZO 575.6 to encroach 8 ft into the 20 ft side setback for the construction of a shed	Granted 08/15/22
10/17/22-1	11 Johnston Circle – Map 1 Lot 107	Variance from LZO 1207 to construct within the 75 ft building setback from wetlands within the Wetlands Conservation District	Granted 10/17/22
10/17/22-2	ROW Transmission Lines – Map 19 Lot 189	Special Exception from LZO 1208 for the maintenance work associated with the FY23 footer inspection repairs of one existing utility structure	Granted with conditions 10/17/22
10/17/22-3	Two Garden Drive – Map 19 Lot 154	Variance from LZO 310 to construct within the 50 ft building setback from the ROW in the Residential District	Granted 10/17/22

11/21/22-1	Two Perry Court – Map 19 Lot 103	Variance from LZO 310 to construct within the 50 ft building setback from the ROW in the Residential District	Granted 11/21/22
12/19/22-1	One Gibson Drive – Map 10 Lot 172	Variance from LZO 310 to encroach 15 ft into the 50 ft front setback for the construction of a garage and bedroom addition	Granted 12/19/22

Section 3: Budget

Refer to Town Budget Report

The Board would like to welcome and thank the Town's building inspector Jeffrey Blackwell who has provided invaluable guidance and assistance throughout the past year. The Board also encourages the public to attend all board meetings.

Respectfully submitted,
Laura Gandia - Chairperson
Litchfield Zoning Board of Adjustment

Cemetery Trustees

There were 10 burials during the year in the Pinecrest and Hillcrest cemeteries.

A handbook of rules and regulations for the three cemeteries in Litchfield is available for residents at the Town Clerk's office.

Due to a backlog of work, Gravestone Services of New England (Kai Nalenz) was unable to repair the broken gravestones during 2022, and we anticipate repairs will be done in 2023.

Dalmatian Landscaping of Litchfield did an excellent job mowing, cleaning, and shrub pruning at all three cemeteries throughout the season. Additionally, they did the annual Spring cleaning at the cemeteries prior to Memorial Day.

In the Spring, a car accident on Pinecrest Road damaged the gate and archway at Pinecrest Cemetery. Both were expertly and expeditiously repaired.

In coordination with the Litchfield Veterans group and the Town of Litchfield, an illuminated flag pole was installed at Hillcrest and Pinecrest cemeteries.

Respectfully submitted,
Jody L. Fraser
Cemetery Trustee

Nashua Regional Planning Commission 2022 Annual Report – Regional Initiatives

The Nashua Regional Planning Commission (NRPC), the oldest of the state's nine regional planning commissions, serves 13 communities in southern New Hampshire: Amherst, Brookline, Hollis, Hudson, Litchfield, Lyndeborough, Mason, Merrimack, Milford, Mont Vernon, Nashua, Pelham, and Wilton. NRPC provides its member communities with comprehensive planning services addressing environmental, land use, transportation, and regional planning issues as well as offering mapping and data services that utilize the latest technologies.

Highlights of 2022 regional initiatives of benefit to all NRPC communities include:

Brownfields Assessment Program: NRPC's Brownfields Assessment program provides funding to conduct environmental assessments on sites with known or suspected contamination to safeguard public health and encourage the redevelopment of sites into economically viable uses. In May 2022, NRPC was selected by the EPA to receive a \$500,000 Brownfields Assessment Grant to continue supporting the clean-up, reuse and redevelopment of contaminated properties.

FY23 NRPC Revenue Sources	
Special Services & Misc. Revenue	1%
Local Contracts	7%
State of NH Grants	7%
Local Dues	8%
Federal Grants	10%
HHW Program Support	10%
Federal Transportation Funds	57%
	100%

COVID-19 Regional Economic Development Recovery Plan: With support from the Economic Development Administration (EDA), NRPC developed a comprehensive economic development recovery plan for the greater Nashua region which addressed the impacts of COVID-19 on the region's economy. The project grew to include a branding initiative – SPARK - and development of a new dedicated website to serve as a resource hub for businesses and entrepreneurs. Visit the website at spark.nashuarpc.org

Greater Nashua Regional Coordination Council for Community Transportation (RCC7):

The Nashua RCC works to leverage the efforts and resources of many organizations and individuals to work collaboratively on coordinated strategies to improve transportation services for all residents in need of assistance. Some committee activities in 2022 included continued collaboration with the Statewide Coordination Council (SCC), the hiring of a Regional Mobility Manager, continued support of the Souhegan Valley Rides demand response bus service, and informal coordination between council members and area human service providers.

Household Hazardous Waste (HHW) Collection: On behalf of the Nashua Regional Solid Waste Management District (NRSWMD), NRPC held six HHW Collection events in 2022: 5 in Nashua and 1 in Milford. The events are held for residents to properly dispose of hazardous household products such as oil-based paints, solvents, auto products, antifreeze, pesticides, and cleaners. In 2022, the District collected 135,736 pounds of waste from over 1,400 households.

Lower Merrimack River Corridor Management Plan: The Lower Merrimack River Corridor Management Plan provides guidance for the Lower Merrimack River Local Advisory Committee (LMRLAC) and the four communities within the corridor: Merrimack, Litchfield, Nashua, and Hudson. NRPC completed an update to the plan in 2022, thanks to a Local Sourcewater Protection Grant.

Nashua Complete Streets Advisory Committee: NRPC collaborates with communities throughout the region who are working to develop local bicycle and pedestrian infrastructure, complete streets, and multi-use trail projects. Activities in 2022 included completing a story map exploring how the concept of Complete Streets applies to the communities in the NRPC region ([Complete Streets Story Map](#)) and the regional bike/ped counting initiative.

Nashua Regional Planning Commission 2022 Annual Report – Regional Initiatives

Nashua MPO Transportation Project Planning Process: As the transportation policy-making organization for the region, the MPO administers the federal transportation process to acquire and spend Federal money on transportation improvements in the NRPC region. In 2022, the MPO approved one amendment to the FY 2021-2024 Transportation Improvement Program. NRPC administered the project solicitation process for the FY2025-2034 Ten Year Plan and sent a list of ranked projects to NHDOT for potential inclusion in the plan. The completed Congestion Management Process was adopted in March 2022.

New Standard Maps: In 2022, NRPC's GIS team created new standard maps for the 13 communities in our region. NRPC maintains four poster-size thematic maps that display streets, land use, conservation and recreation features, and zoning. All are available for download at no charge.

NH GeoData Portal: In 2022, NRPC completed an initiative of UNH/Granit and the nine NH regional planning commissions to establish a new regional GIS Hub which seamlessly integrates with a new and modern statewide GIS portal housed at UNH. Visit the Hub at gis.nharpc.org

NH Lower Merrimack Valley Stormwater Coalition: NRPC continues to serve as the fiscal agent of the Coalition's municipal pooled funds, as well as the physical and virtual meeting host for the Coalition's monthly meetings.

Regional Housing Needs Assessment: Under a grant from the Coronavirus State and Local Fiscal Recovery Fund, NRPC continued an assessment of the regional need for housing for persons and families at all levels of income. In 2022, NRPC conducted surveys and focus groups to learn more about residents' needs and collaborated with the eight other regional planning commissions to characterize existing conditions, assess Fair Housing and Equity, and develop strategies and future recommendations. The assessment will be based on a consistent data and analysis methodology developed in partnership with all NH regional planning commissions.

Nashua Regional Planning Commission Staff

Administration

Jay Minkarah, Executive Director
Camille Pattison, Assistant Director
Kate Lafond, Finance Director
Kristin Wardner, Administrative Assistant

GIS Team

Sara Siskavich, GIS Manager
Ryan Friedman, Senior GIS Planner
Tyrel Borowitz, GIS Analyst

Land Use Team

Caleb Cheng, Regional Planner III
Emma Rearick, Regional Planner II

Transportation Team

Matt Waitkins, MPO Coordinator
Donna Marceau, Mobility Manager
Vince Noga, Transp./Planning Analyst



Nashua Regional Planning Commission
30 Temple Street, Suite 310, Nashua, NH 03060
(603) 417-6570 | nashuarpc.org

Nashua Regional Planning Commission 2022 Annual Report - Litchfield, NH

NRPC provides comprehensive transportation, land use, environmental, and economic development planning services and delivers extensive mapping and data assistance. As an NRPC member, the Town of Litchfield accessed a wide range of benefits in 2022, including:

Bicycle and Pedestrian Counting: NRPC deployed mobile counters to conduct pedestrian counts at two locations on Albuquerque Avenue.

Development Review and Planning Services: Litchfield utilizes NRPC's hourly "circuit rider" services to assist the Planning Board, including assistance to applicants in submitting subdivision or site plan applications, written reviews of submissions, attendance at hearings and work sessions, support to the Board and Town staff in preparing notices, draft amendments, and warrants for Town Meeting, and general support relative to the Town's Master Planning process.

Discounted N.H. Planning and Land Use Regulation Books: In conjunction with the NH Office of Strategic Initiatives, NRPC offers the annual NH Planning and Land Use Regulation Book to communities at a sizable discount over the retail price.

- Litchfield's Total Cost Savings in 2022: \$1,008.70

Household Hazardous Waste (HHW) Collection: nashuarpc.org/hhw

NRPC held six HHW Collection events in 2022 for residents to properly dispose of hazardous household products. 64 Litchfield households participated in these events.

Impact Fee Assessment: Litchfield engaged the services of NRPC to assist the town with an assessment and update of its Impact Fees.

Litchfield Capital Improvement Program (CIP): In 2022, NRPC reviewed the Litchfield Capital Improvement Plan and incorporated new projects and funding recommendations provided by the Town for review and finalization.

Litchfield Conservation Plan: NRPC assisted the Litchfield Conservation Commission with a comprehensive update of its Natural Resources Inventory and Conservation Plan. The completed plan was adopted by the Conservation Commission in September 2022.

Online GIS and Tax Mapping: nrpcnh.mapgeo.io, nashuarpc.org/TaxMapLit

MapGeo, NRPC's Live Maps App, is the Town's public GIS property viewer. NRPC also maintains Litchfield's tax maps, which are legally required under NH RSA 31:95-a.

- Estimated Annual Software Cost Savings: \$3,000

Other Local Technical Assistance: NRPC's local technical assistance to Litchfield included an analysis of Albuquerque Avenue to facilitate Federal Aid eligibility.

Traffic Counting: areg.is/Ovm8q Under contract with the NH Dept. of Transportation or by local request, NRPC conducted 8 vehicular traffic volume counts in Litchfield to support travel demand modeling and prediction and to assist local and regional planning decision-making.

NRPC extends heartfelt thanks to citizens and staff who support regional planning, including:

NRPC Commissioners: Ralph Boehm, Michael Croteau, and Kimberly Queenan

Transportation Technical Advisory Committee (TTAC) Members: Kevin Brown and Kim Kleiner

Nashua Regional Solid Waste Management District (NRSWMD) Member: Dave Mellen

Stormwater Pollution

What is stormwater runoff?

Stormwater runoff occurs when precipitation from rain or snowmelt flows over the ground. Impervious surfaces like driveways and streets prevent stormwater from naturally soaking into the ground.

Why is stormwater runoff a problem?

Stormwater can pick up debris, chemicals, dirt and other pollutants and flow directly into a lake, stream, river or wetland. Anything that enters a storm drainage system is discharged untreated into the water bodies we use for swimming, fishing and providing drinking water. The effects of stormwater pollution Polluted stormwater runoff can have many adverse effects on plants, fish, animals and people.

Polluted stormwater runoff can have many adverse effects on plants, fish, animals and people. Sediment can cloud the water and make it difficult or impossible for aquatic plants to grow. Sediment also can destroy aquatic habitats.

Excess nutrients can cause algae blooms. When algae die, they sink to the bottom and decompose in a process that removes oxygen from the water. Fish and other aquatic organisms can't exist in water with low dissolved oxygen levels.

Bacteria and other pathogens can wash into swimming areas and create health hazards, often making beach closures necessary.

Debris (such as plastic bags, six-pack rings, bottles, cigarette butts) washed into waterbodies can choke, suffocate, or disable aquatic life, like ducks, fish, turtles and birds.

Household hazardous wastes, like insecticides, pesticides, paint, solvents, used motor oil and other auto fluids, can poison aquatic life. Land animals and people can become sick or die from eating diseased fish and shellfish or ingesting polluted water.

Polluted stormwater often affects drinking water sources, affecting human health.

What is a MS4 permit?

The MS4 permit is a regulation that will require certain “regulated communities” to clean up what are termed “impaired waterways.” The Town of Litchfield is required to comply with the requirements of the EPA 2017 NPDES Phase II Municipal Separate Storm Sewer System (MS4) General Permit. The Permit requirements include the development, implementation, and enforcement of a Stormwater Management Program to reduce the discharge of pollutants to the MS4 to the maximum extent practicable. The 2017 MS4 Permit became effective on July 1, 2018.

Annually we report to the EPA, as required, on our Best Management Practices (BMPs) for the following six minimum control measures.

Public education and outreach;

Public involvement and participation;

Illicit Discharge Detection and Elimination (IDDE) Program;

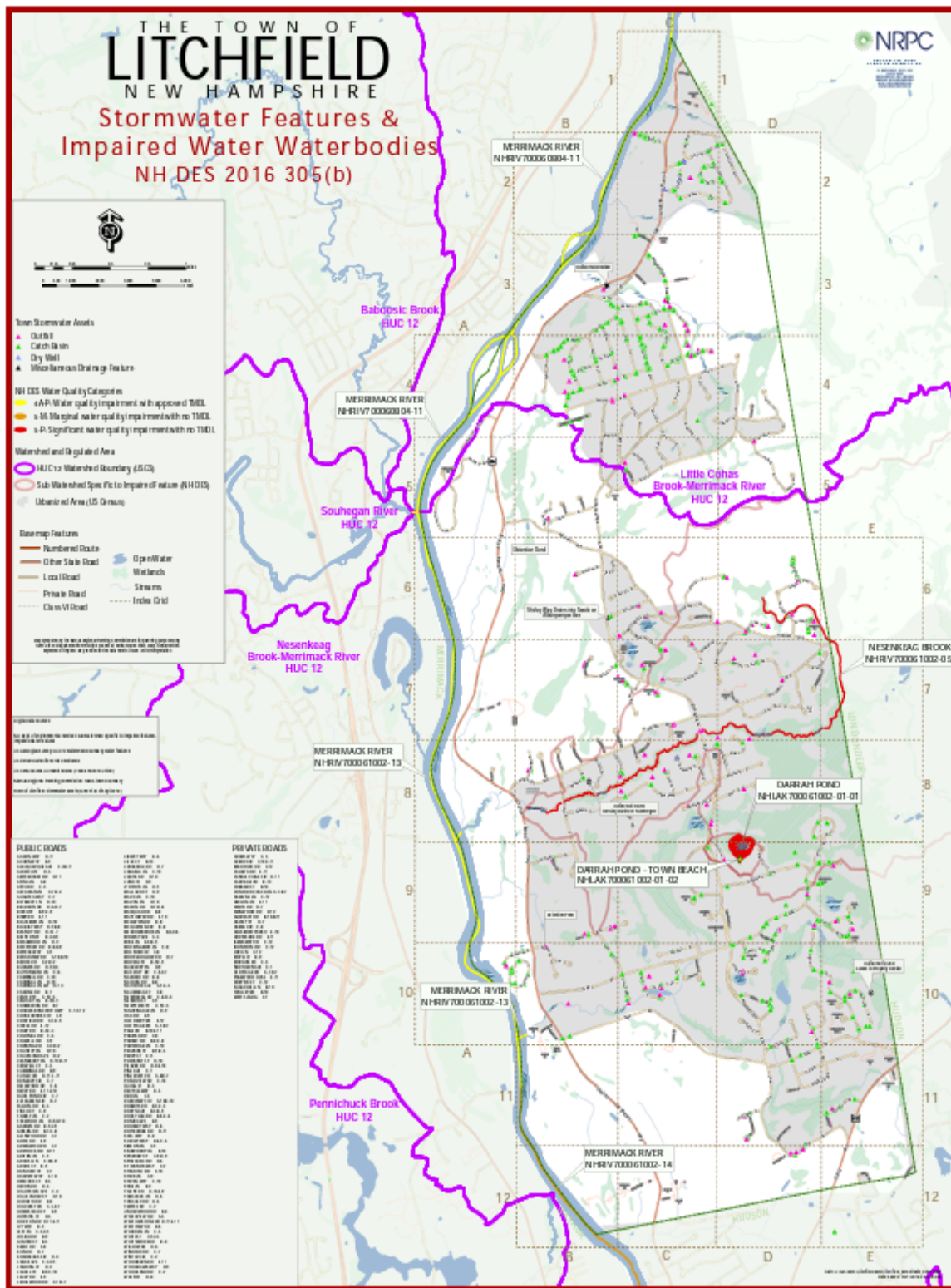
Construction site stormwater runoff control;

Post-construction stormwater management in new development or redevelopment; and

Good housekeeping and pollution prevention for permittee-owned facilities.

Contacts - Kevin Brown, Road Agent & Kim Kleiner, Town Administrator

If you have questions, call the Town Office at 603.424.4046



Green Grass & Clear Water

Water-quality friendly lawn care and fertilizer recommendations for northern New England

According to a recent survey, it's likely that you and your neighbors believe having a lawn that is safe for the environment is very important.¹ However, some lawn care practices can create water quality problems. Plants need nutrients to grow, but excess nutrients (including nitrogen and phosphorous found in fertilizers) that run off our properties into local waterbodies can trigger algal blooms that cloud water and rob it of oxygen.

Many of us enjoy the time we spend working on our lawns and are willing to try new practices as long as our lawns continue to look good.¹ Here are some easy practices for creating and maintaining a truly healthy lawn that is both attractive and safer for the environment.



For additional fact sheets and videos, please visit:

**[www.extension.unh.edu/tags/
home-lawn-care](http://www.extension.unh.edu/tags/home-lawn-care)**

Simple Recommendations for Every Lawn

1. Choose the Right Grass Seed

Consider limiting lawn area to locations where grass will grow easily and will actually be used for outdoor activities.

Choose grass varieties that require less maintenance. For northern New England, choose seed mixes with higher percentages of turf-type tall fescues, compact-type tall fescues and/or fine fescues. Choose mixes with smaller percentages of Kentucky bluegrass and/or perennial ryegrass. Overseed bare spots.

In shaded areas, select shade-tolerant turf grasses like fine-leaf and tall fescues.

Up to 10% of total seed mix can be white clover to help fix nitrogen in soil naturally. Avoid clover if anyone in the household is allergic to bee stings.

2. Don't Overwater

1" of water per week (from rain or irrigation) is usually enough. Overwatering can cause excess nutrients to move out of the root zone and into waterbodies or groundwater.

3. Test Your Soil

To have your soil tested, please visit this site:

extension.unh.edu/programs/soil-testing-services.

Sometimes adjusting the soil pH or organic matter are the only treatments needed to improve a lawn. If your soil test results are acceptable but your lawn is not, check for other problems like pests, grass variety, or sun/shade conditions.

4. Mow Smart

Mow grass no shorter than 3" high. Cut no more than one-third ($\frac{1}{3}$) of the blade each time you mow to encourage longer, stronger roots. Leave the clippings after mowing so they can return nutrients to the soil. NEVER dispose of clippings in drainage areas, storm drains, or waterbodies!



Recommendations for Lawns That Need Fertilizer

1. Determine How Much to Apply

Measure the dimensions of the area where you plan to apply. The square footage of the area will determine how much fertilizer to purchase and use.

Only use what you need. Nearly half of homeowners mistakenly use the entire bag whether it is needed or not.¹ Seal and store opened fertilizer bags in an airtight container or share excess with others.

Lawns older than 10 years usually need less nitrogen than newer lawns, especially if the clippings are left, so apply only half of the amount directed on the bag. Only apply more if there's no improvement over time in turf color and density. Staying under four applications per season at this reduced rate helps keep the overall application at the recommended level² for water-quality friendly practices.

Lawns less than 10 years old may need the full amount of nitrogen as indicated on the fertilizer instructions. Apply less than four times per year.

2. Know When & Where to Apply

Avoid applying fertilizers mid-summer when turf growth naturally subsides or before a big rain when it can run off into nearby waterways or leach into ground water.

In northern New England, apply no earlier than spring green-up and no later than mid-September to ensure the proper soil temperature for grass to take up the nutrients.

Know your local and state laws related to fertilizer application. For example, do not apply any fertilizers within 25 feet of water bodies in New Hampshire.

3. Choose the Right Fertilizer

Avoid combination products that include both pesticide and fertilizer unless confident you need both. Unnecessary applications of fertilizers and pesticides can lead to soil and water contamination.

Select lawn fertilizers with low or no phosphorus unless your soil test indicates otherwise. The fertilizer formula (e.g., 20-0-15) tells the relative percentages of nitrogen (N), phosphorous (P) and potassium (K), in that order.

3. Choose the Right Fertilizer, cont.

Slow release formulations (>50% water insoluble nitrogen, "WIN") are generally preferable. Only use quick release products when there is a need to grow turf very quickly, for example, to prevent erosion of bare soil during a new seeding. Check the product label to see what type of nitrogen it contains.

Organic fertilizers are typically slow release and contain micronutrients that are beneficial to soil. They are not petroleum-based like most synthetic fertilizers. Overapplying any type of fertilizer or over-irrigating fertilized turf can lead to water quality problems.

For more home lawn care information:

www.extension.unh.edu/tags/home-lawn-care

Contact:

UNH Cooperative Extension Education Center
329 Mast Road, Suite 115
Goffstown, NH 03045
answers@unh.edu
(877) 398-4769

Authors:

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Water and Marine Resources Extension Specialist
NH Sea Grant & UNH Cooperative Extension
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(603) 862-6706

Margaret Hagen, Retired Field Specialist in
Agricultural Resources, Hillsborough County

¹Survey references from:

Changing Homeowner's Lawn Care Behavior to Reduce Nutrient Losses in New England's Urbanizing Watersheds: the Report of Findings from Social Science Research. Eisenhauer, B.W. and B. Gagnon. 2008.
USDA CSREES project # 2006-51130-03656

²Recommendations adapted from:

New England Regional Nitrogen and Phosphorus Fertilizer and Associated Management Practice Recommendations for Lawns Based on Water Quality Considerations. 2008. Karl Guillard (ed.). Turfgrass Nutrient Management Bulletin B-0100. College of Agriculture and Natural Resources, University of Connecticut.
USDA CSREES project # 2006-51130-03656.

This material is based upon work supported by the National Institute of Food and Agriculture, U.S. Department of Agriculture, under Agreement No. 2006-51130-03656. Any opinions, findings, conclusions, or recommendations expressed in this publication are those of the author(s) and do not necessarily reflect the view of the U.S. Department of Agriculture.

Designed by: Rebecca Zeiber
NH Sea Grant Science Writer
Publication #: UNHMP-IS-SG-13-27

Updated April 2019 (A. Brickett)





PROTECT YOUR FAMILY

If your septic system gets clogged with too much solid waste, it can force the wastewater to back up into your house... it can also overwhelm your leach field, which will turn your yard into a soggy mess. The bacteria in wastewater are not just smelly – they are also a health hazard!

PROTECT YOUR COMMUNITY

If a septic system fails, untreated wastewater can run off into local lakes, ponds or streams, negatively impacting water quality, wildlife and community enjoyment of the water body.

PROTECT YOUR WALLET

Getting your tank pumped costs about \$250 – \$500 every 3–5 years. If you have a failure, it could cost you \$6,000–\$15,000 to replace or repair your system.

WHY SHOULD I PUMP?
Every home generates wastewater – via toilets, showers, sink drains, and dish and clothes washers – which must be treated and disposed of properly to protect human health and the environment.

WHEN SHOULD I PUMP?

Don't wait for a failure! Septic tanks should be inspected or pumped every 3–5 years. Get Pumped today!
Only contact a NHDES-licensed septage hauler. Visit getpumpednh.com to find a New Hampshire Association of Septage Haulers (NHASH) member in your area.

COMMUNITY MESSAGE

Our community cares about clean water and is doing its part to help prevent water pollution in local waterways. This outreach message helps our community meet US Environmental Protection Agency (EPA) requirements (including as part of the MS4 program) to share pollution prevention information with its residents.

Produced in partnership:



nhash.com
www.des.nh.gov

GET PUMPED! New Hampshire

Don't wait for a failure to schedule a septic system pumpout



DO I HAVE A SEPTIC SYSTEM?

You most likely have a septic system if:

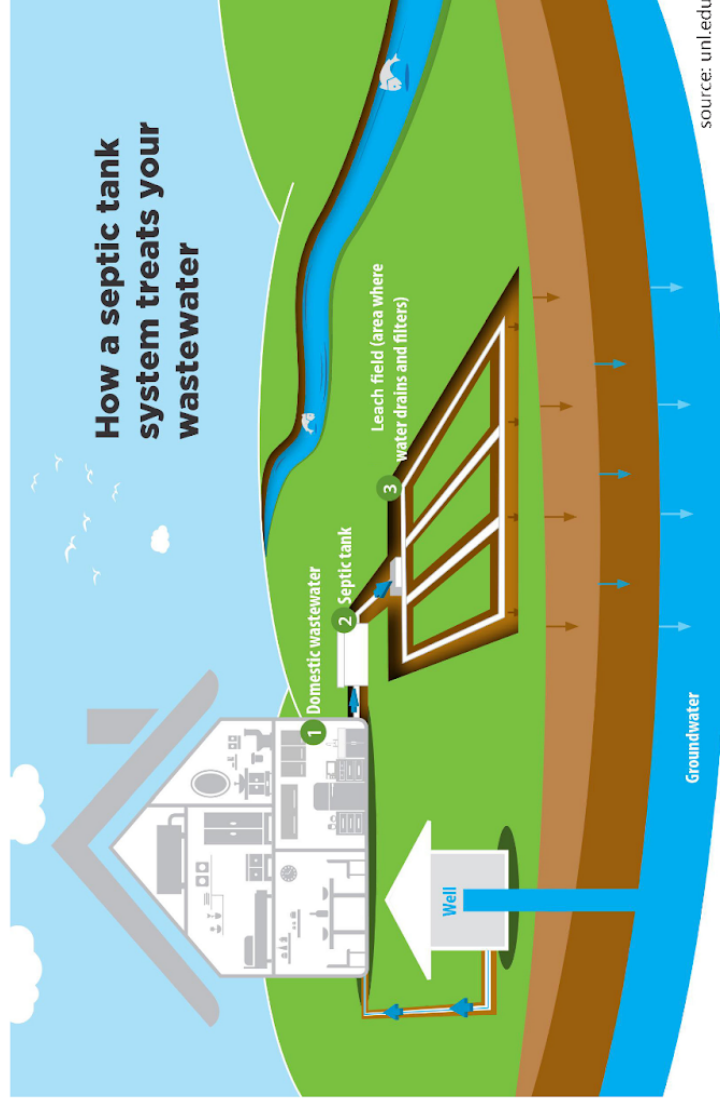
- You are on well water and you don't pay a water or sewer utility bill.
- Your neighbors have septic systems.

HOW DO I FIND MY SEPTIC?

- Check your yard for lids or manhole covers.
- Have a NHDES-licensed septage hauler to help you find the system. Find one here: https://www.des.nh.gov/organization/divisions/water/web/documents/nh_septage_haulers.pdf
- Request records through the NHDES Subsurface Systems File and Archive online form: <https://onlineforms.nh.gov/?FormTag=NHDES-W-05-010>



HOW DOES IT WORK?



SEPTIC SYSTEM MAINTENANCE

It's not just about pumping! Here are every-day things you can do to help maintain your system.

- **Conserve water** Fix leaky faucets and toilets to prevent washing away the healthy bacteria your system needs.
- **Space out water use** Spreading out washing machine loads and other large water uses (showers, dishwashers, etc.) gives your system a chance to work between loads.
- **Only flush human waste and toilet paper** "Flushable" may only mean that it fits down the drain... if in doubt, throw it out.
- **Don't park or drive on your system** This can easily damage the septic system.

- 1 Whatever goes down the drain is your **domestic wastewater**. All drains in your house lead to one large drainage pipe that empties into your septic tank.
- 2 The **septic tank** is a buried, water-tight container, usually made of concrete or polyethylene. It holds the wastewater long enough for solids to settle to the bottom, while oils and grease float to the top. Special compartments keep the solids from flowing into the leach field.
- 3 Liquid wastewater leaves the tank and enters the **leach field**, where special pipes allow the water to slowly seep into the surrounding soil, naturally removing harmful bacteria, viruses and nutrients before it reenters the groundwater.



EVERY DROP

Small Changes. Big Difference.

We love our dogs! But dog waste carries harmful bacteria that can make our waters unsafe for drinking or swimming. So always pick it up and throw it in the trash!

EVERY DROP

Small Changes. Big Difference.

Take the Pledge to Scoop the Poop!

Visit stateofnorestuaries.org/everydrop/petpledge or just scan the QR code to let your town know that you're doing your part by scooping the poop!



Many NH towns have over 1,000 dogs living in them, and each dog "goes" once or twice a day. That's a lot of poop! Not only is it gross when it's left around, but it can be dangerous. Harmful bacteria and parasites - such as Giardia or Salmonella - that lives in pet waste, can come in contact with other people and pets or wash into nearby waterways or storm drains. **Picking up our dog's waste and throwing it out is a small change that can make a big difference in keeping our waters clean.**

5 Small Changes that Make a Big Difference:

1. Always carry a plastic bag when you walk your dog.
2. Always pick up that poop.
3. Always dispose of it in a trashcan.
4. Never put bagged or unbagged waste in a storm drain.
5. Take the Pledge to tell your town you're making a difference!

TOWN CLERK/TAX COLLECTOR

Motor Vehicle Registrations: Residents of Litchfield have many options when it comes time to renew registrations. You may come to the office and pay with either cash, check or credit card (a fee of 2.95% will be charged by the credit card company to use your credit card), surf to www.litchfieldnh.gov and renew online using your checking account or Credit Card (your decals are mailed to you), or renew by mail using a check the renewal notice and return to us.

Residents only have to write one check to the Town of Litchfield for registrations.

When registering a new vehicle the individual listed first on the title paperwork **MUST** be present when processing the first registration.

When renewing a registration the State requires that you present your driver's license.

VANITY PLATES - We are pleased to inform you that you can apply for your vanity plates at the clerk's office.

To register a Title Exempt Vehicle for the first time the law (RSA 261:2-a) requires that ***in addition to a bill of sale*** a person registering a 1999 Model Year vehicle (or older) must present additional documentation on the vehicle. The owner must present one of the following additional documents: a previously issued NH Registration (a photocopy is okay), a valid NH or Out of State Title (a photocopy is okay), or a completed "Verification of Vehicle Identification" form (Form 19A) which can be obtained from the Town Clerk's office, Police Department, or a local inspection station. All vehicles year 2000 and newer must have a title.

Inspection stickers for a vehicle renewal need to be in place by the 10th day of the following month of your renewal due date. Late renewals do not get a 10-day grace period. Motorcycles are to be inspected by June 1 of each year and will get an inspection sticker with a number 6. All other trailers, such as utility trailers or snowmobile trailers, are inspected by birth month like regular vehicle registrations.

Boat Registration – The Town Clerk's office can register your boats, bring us your State Renewal notice and for a \$5.00 Municipal Agent fee we can provide you with your new decals.

NH Hunting/Fishing Licenses and OHRV: January 2008 the Town Clerk's office started issuing New Hampshire Hunting and/or Fishing License. In October 2009 we started issuing OHRV Licenses.

Elections: Voting is the most fundamental right in a democracy because it is through voting that citizens protect all other rights by carefully selecting the public servants who guide and direct our self-governance. You can come to the Town Clerk's office to register to vote. You may also register to vote on Election Day at the polls. You are eligible to vote if you are 18 years of age or older on Election Day, are a US citizen and are domiciled in New Hampshire. A person can have several residences, but may have only one voting domicile. You have to provide your driver license, Passport at the time of registration. If you are currently on the checklist please check to update your information. Voter registration cards are required by the State of NH to show place of birth and driver's license or social security number. Any change of address, name change, or party affiliation change should be updated with the Supervisors on Election Day or at the Town Clerk's office. NH law requires that a State approved photo id be shown when voting. If you do not have your ID you will be asked to fill out an affidavit form and have your photo taken by either the Moderator or the Town Clerk. Voting will take place at Campbell High School from 7:00 am – to 7:00 pm.

Dogs: There were 2,002 dogs licensed in 2022. **DOG TAGS EXPIRE APRIL 30 OF EACH YEAR.** Residents can renew dog licenses starting January 2nd. If we have your current phone number and or e-mail address you will receive a phone call or e-mail reminder from our office. There is a minimum of a \$25.00 fine for failure to register your dog in a timely manner plus monthly late charges. **If you no longer have your dog please drop us a quick note or Email (townclerk@litchfieldnh.gov) to let us know or call us at 424-4045. IMPORTANT:** Review your previous license to make sure that your dog's rabies vaccination is up-to-date. You may renew your dog's license via the mail or the internet as long as the rabies vaccine is up to date. To register by mail please include: a check made payable to the Town of Litchfield (**NO CASH PLEASE**), and a self-addressed-stamped envelope for return of your new license and dog tag. To register via the internet go to www.litchfieldnh.gov and click on the appropriate box. If you have questions please call the office. We will be more than happy to walk you through the process.

License fees:	Puppies (3-7 months) or spayed/neutered over 7 months	\$7.50
	Male / Female (not spayed/neutered)	\$10.00
	Senior owner (over 65)	(for one dog) \$2.00

Vital Records: The fee for a marriage license this year has increased to \$50.00. There is a fee of \$15.00 for the first copy of a death, birth or marriage certificate and \$10.00 each for extra copies.

Town Clerk/Tax Collector News: As Town Clerk/Tax Collector for the Town of Litchfield, I completed four years of the state certification program in 2007. In 2010 I was recertified until 2020. I am now a Certified Town Clerk/Tax Collector in the State of New Hampshire. In 2009 I was nominated by the NH Tax Collectors Association as the Conference Coordinator for the State. In 2019 I was nominated to be the Vice President of the NH Tax Collectors' Association and in 2020 and 2021 I was the President of the NH Tax Collectors' Association. It is a pleasure and honor to be a resident and public servant for Litchfield. I am very proud of where I grew up and currently reside. I am so proud to represent Litchfield at the meetings and conferences that I am required to attend throughout New Hampshire. My door is always open to anyone that has a suggestion. Thank you for this wonderful opportunity. In 2022 we welcomed a new Deputy - Laura Mills. Laura previously worked in Manchester as the Deputy Tax Collector for 4 years. Laura moved to Litchfield in 2016 with her husband and two children. I truly believe that Laura will be a great asset to the town.

The office also welcomed a new part time clerk Nick Oliva. Nick is a long time resident of Litchfield who recently retired from the US Post office.

Town Clerk / Tax Collector Office Hours:

Monday - Friday 8:00 AM to 4:00 PM

Address: 2 Liberty Way, Suite 3, Litchfield, NH 03052

Phone:(603) 424-4045

Fax: (603) 424-3014

Email: townclerk@litchfieldnh.gov

Respectfully Submitted

Theresa L. Briand, Town Clerk/Tax Collector

Town Clerk - Vital Statistics

DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

RESIDENT MARRIAGE REPORT

01/01/2022 - 12/31/2022

-- LITCHFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
HANNAH, ZACHARY J LITCHFIELD, NH	VARGUS, STACY M LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	01/06/2022
MEHMETI, VALON LITCHFIELD, NH	KQIKU, VIOLANDA LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	01/24/2022
LAFLAMME, MATTHEW A LITCHFIELD, NH	NICHOLS, KRISTA L LITCHFIELD, NH	LITCHFIELD	WESTMORELAND	06/12/2022
KELLER, JOSHUA L LITCHFIELD, NH	LE LIEVRE, KASSIDY J LITCHFIELD, NH	LITCHFIELD	HUDSON	07/03/2022
WHITTIER, PAULA B LITCHFIELD, NH	MARINO III, JOHN A LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	07/13/2022
WATTS, REBECCA C LITCHFIELD, NH	ANASTASI, FRANK J LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	07/29/2022
BLAKE, TARA C LITCHFIELD, NH	DEZIEL, RYAN H LITCHFIELD, NH	LITCHFIELD	PORTSMOUTH	08/19/2022
MCQUESTEN, DENTON P LITCHFIELD, NH	FOLLANSBEE, KRYSTLE-LYNN LITCHFIELD, NH	LITCHFIELD	SANBORNTON	08/20/2022
GILMAN, JILLIAN S LITCHFIELD, NH	DENAMUR, CHASE M LITCHFIELD, NH	LITCHFIELD	GOFFSTOWN	09/18/2022
ROGERS, COLLEEN M LITCHFIELD, NH	LEVASSEUR, PETER E LITCHFIELD, NH	LITCHFIELD	HAMPSTEAD	09/29/2022
COLLETTE, STEPHEN O LITCHFIELD, NH	THIANDEE, NICHALADA LITCHFIELD, NH	LITCHFIELD	MERRIMACK	10/02/2022

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT MARRIAGE REPORT

01/01/2022 - 12/31/2022

-- LITCHFIELD --

Person A's Name and Residence	Person B's Name and Residence	Town of Issuance	Place of Marriage	Date of Marriage
YASI, DEVIN R LITCHFIELD, NH	SUTTON, MICHAEL L LITCHFIELD, NH	LITCHFIELD	SANDOWN	10/16/2022
ZARBOLIAS, KEVIN A LITCHFIELD, NH	PAGE, MARY E LITCHFIELD, NH	LITCHFIELD	JACKSON	10/29/2022
DICKARD, JESSICA L LITCHFIELD, NH	TERRILL, SAM D LITCHFIELD, NH	MERRIMACK	PLYMOUTH	10/30/2022
BLANCHETTE, SHAWN T LITCHFIELD, NH	CYR, CAITLYN E LITCHFIELD, NH	LITCHFIELD	MANCHESTER	11/05/2022
GEOFFROY, SCOTT D LITCHFIELD, NH	LAVOIE, ERIN E LITCHFIELD, NH	LITCHFIELD	AMHERST	11/19/2022
SHIELDS, DAWN M LITCHFIELD, NH	DONOVAN, SHAWN P LITCHFIELD, NH	LITCHFIELD	LITCHFIELD	11/21/2022

Total number of records 17

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT BIRTH REPORT

01/01/2022 - 12/31/2022

-- LITCHFIELD --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
BAKER, CALLAHAN RAYMOND	01/20/2022	MANCHESTER, NH	BAKER, CULLAN RAYMOND	BAKER, KRISTEN MICHAELA
BEAURIVAGE, HENRY THOMAS	05/28/2022	MANCHESTER, NH	BEAURIVAGE, BRETT ERIC	BEAURIVAGE, ANNA MARIA
CECENAS GALVAN, ERIC RICARDO	07/10/2022	MANCHESTER, NH	GALVAN RODRIGUEZ, FELIPE RICARDO	CECENAS SALAZAR, LAURA
CELLI, SIENNA ROSA	02/10/2022	MANCHESTER, NH	CELLI, TRISTIN LOUIS	HILL, SYDNEY ROSA
CHARTIER, MADISON ROSE	04/13/2022	MANCHESTER, NH	CHARTIER, ROBERT RICHARD	CHARTIER, KRISTEN SHARON
CHASSE, COLTON JOSHUA	04/13/2022	NASHUA, NH	CHASSE, JOSHUA STEPHEN	CHASSE, AMANDA JOY
CICCONI, ALESSIA MARIE	11/01/2022	MANCHESTER, NH	CICCONI, JOSEPH DOMINIC	CICCONI, SAMANTHA MARIE
CONRAD, FINN TIMOTHY	01/05/2022	NASHUA, NH	CONRAD, ANDREW TYLER	CONRAD, CAROLINE KATHLEEN
DEZIEL, LINNEAH DAISY	02/04/2022	NASHUA, NH	DEZIEL, RYAN HENRY	BLAKE, TARA CLARICE
DONAHUE, SKYLAR MAE	05/28/2022	MANCHESTER, NH	DONAHUE, MATTHEW	DONAHUE, RACHEL GLORIA
GENDRON, NOELLE DENISE	08/27/2022	MANCHESTER, NH	GENDRON, JAKE ROBERT	GENDRON, STACY MARIE
HAND, ASA CHRISTOPHER	03/12/2022	LEBANON, NH	HAND, CHRISTOPHER BENJAMIN	HAND, SANDRA MARIE
HELLIWELL, BENTLEY JAMES	03/25/2022	MANCHESTER, NH	HELLIWELL, WILLIAM JAMES	HELLIWELL, AMANDA ROSE
HUBBARD, EMMA JUNE	06/03/2022	MANCHESTER, NH	HUBBARD, JOSHUA JAMES	HUBBARD, KIMBERLY ANN
HURLEY, GRACE LOUISE	04/12/2022	MANCHESTER, NH	HURLEY, ZACHARY JOHN	HURLEY, LINDSAY MARIE
ILIPOULOS, ZOEE BLAKE	07/15/2022	NASHUA, NH	ILIPOULOS, NICHOLAS WILLIAM	BEAMON, DANIELLE ASHLE
IWANICKI, LUCY ELEANOR	12/12/2022	NASHUA, NH	IWANICKI, MATTHEW GRAHAM	IWANICKI, JESSICA LYN
JEAN, RAELENN GRACE	09/09/2022	NASHUA, NH	JEAN, DEREK JOSEPH	JEAN, KILEY MAE
JOLLYMORE, EMERSYN RAIN	12/13/2022	MANCHESTER, NH	JOLLYMORE, JAKE WILLIAM	JOLLYMORE, CHRISTINA MARIE
JONES, ADRIAN LEO	11/11/2022	MANCHESTER, NH	JONES, CHRISTOPHER SAMUEL	JONES, JANELLE PATRICE
KIDD, HAYLEY MAE	10/12/2022	NASHUA, NH	KIDD, MICHAEL JAMES	KIDD, DANIELLE YVONNE
KRINITSYN, TIM	10/11/2022	MANCHESTER, NH	KRINITSYN, LEONID	SAVINYKH, TATIANA
LIMOGES, SOPHIE MARIE	04/06/2022	MANCHESTER, NH	LIMOGES, AARON WILLIAM	LIMOGES, CAITLIN ELIZABETH
LUCAS, BENJAMIN QUINN	06/23/2022	MANCHESTER, NH	LUCAS, WAKINE DAVID	LUCAS, TAYLOR PATRICIA
MACARTHUR, JOSIE	04/27/2022	NASHUA, NH	MACARTHUR, DAVID DOUGLAS	MACARTHUR, BRITTANY PASCOE
MACLEAN, MILA LIN	01/22/2022	MANCHESTER, NH	MACLEAN, GARRETT ROBERT	RINALD-MACLEAN, BRIANNA CHRISTINE
MARTINES, WILLIAM DAVID	06/17/2022	NASHUA, NH	MARTINES, MICHAEL DAVID	MARTINES, JENNIFER FRANCES
MCGUINNESS, WILLIAM RICHARD	03/01/2022	MANCHESTER, NH	MCGUINNESS, KYLE GERARDE	MCGUINNESS, KAITLYN ANN
MORRIS, ELIJAH JOSEPH	05/02/2022	MANCHESTER, NH	MORRIS, PAUL JOSEPH	TURNLEY MORRIS, REBECCA DANIELLE
MORRIS, OAKLEY ELAINE	11/12/2022	MANCHESTER, NH		MORRIS, NIA ANNE
NGO, ISAIAH JOHN	07/09/2022	MANCHESTER, NH	NGO, JESSIE TRAN	NGO, SABRINA MARIE
PASCOE, COLTON JAMES	04/30/2022	CONCORD, NH	PASCOE, CHRISTOPHER JAMES ELIAS	PASCOE, ALYSSA BEATRICE

**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT BIRTH REPORT

01/01/2022 - 12/31/2022

-- LITCHFIELD --

Child's Name	Birth Date	Birth Place	Father's/Parent's Name	Mother's/Parent's Name
PEASE, LUCAS DYLAN	07/22/2022	NASHUA, NH	PEASE JR, RICHARD CLARENCE	THOMAS, ABIGAIL ROSE
PELKEY, HARPER GRACE	02/11/2022	NASHUA, NH	PELKEY, JOSEPH MARK	PELKEY, GABRIELLE NICOLE
PINGREE, ISLA MAY	01/12/2022	MANCHESTER, NH	PINGREE, MATTHEW ROBERT	PINGREE, KATIE MARIE
PROVENCHER, ZACHARY MICHAEL	03/12/2022	MANCHESTER, NH	PROVENCHER, JEREMY MICHAEL	PROVENCHER, JESSICA ANNE
PYZOCHA, BENJAMIN NICHOLAS	03/16/2022	NASHUA, NH	PYZOCHA, NICHOLAS STAMAS	PYZOCHA, RACHEL LEA
PYZOCHA, WILLIAM KENNETH	03/16/2022	NASHUA, NH	PYZOCHA, NICHOLAS STAMAS	PYZOCHA, RACHEL LEA
RIFKIN, CHARLES BENJAMIN	01/19/2022	MANCHESTER, NH	RIFKIN, JASON MARC	RIFKIN, ALYSSA FERN
ROBINSON, BRYCE DONALD	10/08/2022	NASHUA, NH	ROBINSON, CORY DONALD	ROBINSON, SARAH BETH
SIMONEAU, MELANIE MAY	01/10/2022	NASHUA, NH	SIMONEAU, JOSEPH ALAN	SIMONEAU, KRISTENA THERESA
SLOCUM, BENJAMIN THURSTON	12/27/2022	MANCHESTER, NH	SLOCUM, JONATHAN THURSTON	SLOCUM, COLLEEN MARIE
STEFANIK, PALMER GAINOR	05/05/2022	NASHUA, NH	STEFANIK, CODY DAVID	GAINOR, LAUREN NICHOLE
SUDLER, WINTER HARLOW	09/10/2022	NASHUA, NH	SUDLER, ERIK LAJAUNE	MCKENNA, MOLLY ELISE
THOMPSON, EVELYN ANNE	10/26/2022	NASHUA, NH	THOMPSON, ANDREW WILLIAM	THOMPSON, MEAGHAN ELIZABETH
TRASK, MACK ALAN	07/26/2022	MANCHESTER, NH	TRASK JR, MICHAEL ALAN	TRASK, MELISSA MARIE
TROTTER, BECKHAM LOGAN	03/31/2022	MANCHESTER, NH	TROTTER, JOSHUA MICHAEL	TROTTER, REBECCA LEIGH
TUFTS, PARKER ADAM	05/07/2022	NASHUA, NH	TUFTS, ADAM PETER	TUFTS, SHANNON JESSICA
WIGHT, LUCAS JAMES	10/02/2022	LITCHFIELD, NH	WIGHT, TIMOTHY DAVID	WIGHT, HOLLY ANN

Total number of records 49



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--LITCHFIELD, NH--

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
NELSON, PHILLIP MARTIN	01/03/2022	MANCHESTER	NELSON, ALBERT	TUCKER, WEAL THEA	N
QUIGLEY, LAWRENCE EDWARD	01/05/2022	NASHUA	QUIGLEY, EDWARD	NEWELL, ROBERTA	N
SHEPARD, LOUISE M	01/17/2022	LITCHFIELD	JOHNSON, JOHN	PARANZINO, LOUISE	N
PROVENCHER, ROGER R	01/21/2022	MANCHESTER	PROVENCHER, RAOUL	LACOURSE, YVONNE	Y
MODICA, HELEN VERONICA	01/22/2022	MERRIMACK	BLAIS, WILFRED	JACOBUS, HELEN	N
WORTH, JOANN S	01/31/2022	LITCHFIELD	MARSHALL, GEORGE	LAWRENCE, MYRTIE	N
MENDES, MICHAEL ANTHONY	02/22/2022	NASHUA	MENDES, DANIEL	BARSALOU, LORRAINE	N
GOSSELIN, RICHARD H	03/03/2022	MERRIMACK	GOSSELIN, HECTOR	DIONNE, ROSE	Y
BELCAMINO, ALBERT PETER	03/05/2022	NASHUA	BELCAMINO, LAWRENCE	RUNGE, VIRGINIA	Y
RAWNSLEY, BARBARA A	03/13/2022	LITCHFIELD	GERHARDT, IVAN	THOMPSON, LEONA	N
CUTHBERT SR, ROGER WILLIAM	03/18/2022	LITCHFIELD	CUTHBERT, ALEXANDER	DULONG, FRANCES	N
SORRACCHI, JOSEPHINE ROSE	03/18/2022	LITCHFIELD	BATTAGLIA, FRANCISCO	TOSCANO, MARY	N
CULLITY, CAROLE ANN	03/28/2022	NASHUA	CULLITY, TIMOTHY	ALMEIDA, MARGARET	N
FILION, LYNN J	03/31/2022	LITCHFIELD	CARBONNEAU, JOSEPH	BERGERON, JEANNE	N
PELLETIER, LOUIS PAUL	04/16/2022	MANCHESTER	UNKNOWN, UNKNOWN	UNKNOWN, UNKNOWN	N
ALGEO, KATHLEEN DELIA	04/28/2022	MERRIMACK	WOODS, HENRY	HANEY, MARGARET	N
MAURER, KENNETH MICHAEL	05/13/2022	MERRIMACK	MAURER, RALPH	BEATTY, ELOISE	Y
DEMANCHE, ROLAND HENRY	06/08/2022	LITCHFIELD	DEMANCHE, ARTHUR	BILODEAU, FLORENCE	Y

01/06/2023



**DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION**

RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--LITCHFIELD, NH--

Page 2 of 3

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
SILCK, WILLIAM ALBERT	06/20/2022	LITCHFIELD	SILCK, WILLIAM	ALTAVILLA, DONNA	N
BEVIN, RICHARD J	07/11/2022	NASHUA	BEVIN, RICHARD	HERDEGEN, ANN	Y
GREENLEAF, KATHLEEN MARY	07/31/2022	MANCHESTER	BOYLE, THOMAS	NUGENT, GLADYS	N
LEROUX, MARCEL F	08/03/2022	DERRY	LEROUX, WILLIAM	BLAIS, DORA	Y
BERGERON, LOUISE M	08/28/2022	LITCHFIELD	BERGERON, LOUIS	MCPHEE, GERTRUDE	N
LUBA, LINDA CLAIRE	09/02/2022	LITCHFIELD	BOGGS, JOHN	SHAW, CLAIRE	N
LYNCH, GRETA ANN	09/24/2022	HUDSON	LOCKE, WILLIAM	HORNE, GLADYS	N
BRIAND, GEORGE P	09/26/2022	LITCHFIELD	BRIAND, THOMAS	SAVOIE, MARIE	N
HARDY, JEFFREY D	10/11/2022	LITCHFIELD	HARDY, CURTIS	HUTCHINS, JOAN	N
PEDERSEN, PATRICIA JOAN	10/15/2022	LITCHFIELD	VERRILL, LEO	O'DONNELL, GERTRUDE	N
BOUCHARD, RONALD RICHARD	10/23/2022	LITCHFIELD	BOUCHARD, JOHN	GOVERINOS, GEORGIA	Y
GAGNE, VESTA C	10/24/2022	NASHUA	NICHOLSON, VICTOR	COWAN, IRENE	N
KIERSTEAD, GARY CHARLES	11/02/2022	MERRIMACK	KIERSTEAD, CHARLES	LERICHE, MARY	N
CUSSON, TERESE M	11/04/2022	LONDONDERRY	TURCOTTE, CONRAD	POULOT, MARIE	N
ERICSON, BRITA ELIZABETH	11/08/2022	NASHUA	LOWELL, JOHN	NILSSON, ANNIE	N
FRENCH, DANA A	11/25/2022	MANCHESTER	FRENCH, BENJAMIN	FINN, ANN	Y
DUGAL, KENNETH JOSEPH	11/25/2022	MERRIMACK	DUGAL, JOSEPH	MATTE, JEANNETTE	N
BOLDUC, PATRICIA ANN	12/11/2022	MANCHESTER	DUBOIS, STANLEY	BALLARGEON, THERESA	N

01/06/2023



DEPARTMENT OF STATE
DIVISION OF VITAL RECORDS ADMINISTRATION

Page 3 of 3

RESIDENT DEATH REPORT

01/01/2022 - 12/31/2022

--LITCHFIELD, NH --

Decedent's Name	Death Date	Death Place	Father's/Parent's Name	Mother's/Parent's Name Prior to First Marriage/Civil Union	Military
UNGER, EDWARD M	12/13/2022	LITCHFIELD	UNGER, EDWARD	SPINNLER, EVELYN	Y
HEROUX JR, JOHN BERNARD	12/23/2022	LITCHFIELD	HEROUX SR, JOHN	FITZGIBBONS, ELIZABETH	Y
Total number of records 38					



Tax Collector's Report

For the period beginning and ending

This form is due **March 1st (Calendar Year)** or **September 1st (Fiscal Year)**

Instructions

Cover Page

- Specify the period begin and period end dates above
- Select the entity name from the pull down menu (County will automatically populate)
- Enter the year of the report
- Enter the preparer's information

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION

Municipality:

County:

Report Year:

PREPARER'S INFORMATION

First Name

Last Name

Street No.

Street Name

Phone Number

Email (optional)



New Hampshire
Department of
Revenue Administration

MS-61

Debits

Uncollected Taxes Beginning of Year	Account	Levy for Year of this Report	Prior Levies (Please Specify Years)		
			Year: 2021	Year: 2020	Year: 2019
Property Taxes	3110		\$236,471.70		
Resident Taxes	3180				
Land Use Change Taxes	3120		\$18,150.00		
Yield Taxes	3185				
Excavation Tax	3187				
Other Taxes	3189				
Property Tax Credit Balance					
Other Tax or Charges Credit Balance					

Taxes Committed This Year	Account	Levy for Year of this Report	Prior Levies	
			2021	
Property Taxes	3110	\$22,660,528.00		
Resident Taxes	3180			
Land Use Change Taxes	3120	\$66,390.00		
Yield Taxes	3185	\$11,886.03		
Excavation Tax	3187	\$3,302.40		
Other Taxes	3189			

Overpayment Refunds	Account	Levy for Year of this Report	Prior Levies		
			2021	2020	2019
Property Taxes	3110	\$35,812.81			
Resident Taxes	3180				
Land Use Change Taxes	3120				
Yield Taxes	3185				
Excavation Tax	3187				
Interest and Penalties on Delinquent Taxes	3190	\$2,988.14	\$6,935.99		
Interest and Penalties on Resident Taxes	3190				
Total Debits		\$22,780,907.38	\$261,557.69	\$0.00	\$0.00



New Hampshire
Department of
Revenue Administration

MS-61

Credits				
Remitted to Treasurer	Levy for Year of this Report	Prior Levies		
		2021	2020	2019
Property Taxes	\$22,410,634.31	\$177,055.52		
Resident Taxes				
Land Use Change Taxes	\$66,390.00	\$18,150.00		
Yield Taxes	\$11,886.03			
Interest (Include Lien Conversion)	\$2,988.14	\$5,615.99		
Penalties		\$1,320.00		
Excavation Tax	\$3,302.40			
Other Taxes				
Conversion to Lien (Principal Only)		\$59,416.18		
Discounts Allowed				

Abatements Made	Levy for Year of this Report	Prior Levies		
		2021	2020	2019
Property Taxes	\$3,127.00			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Current Levy Deeded	\$2,918.00			



New Hampshire
Department of
Revenue Administration

MS-61

Uncollected Taxes - End of Year # 1080	Levy for Year of this Report	Prior Levies		
		2021	2020	2019
Property Taxes	\$279,661.50			
Resident Taxes				
Land Use Change Taxes				
Yield Taxes				
Excavation Tax				
Other Taxes				
Property Tax Credit Balance				
Other Tax or Charges Credit Balance				
Total Credits	\$22,780,907.38	\$261,557.69	\$0.00	\$0.00

For DRA Use Only	
Total Uncollected Taxes (Account #1080 - All Years)	\$279,661.50
Total Unredeemed Liens (Account #1110 - All Years)	\$36,079.95



New Hampshire
Department of
Revenue Administration

MS-61

Lien Summary

Summary of Debits

	Last Year's Levy	Prior Levies (Please Specify Years)		
		Year: 2021	Year: 2020	Year: 2019
Unredeemed Liens Balance - Beginning of Year			\$37,595.33	\$12,482.39
Liens Executed During Fiscal Year		\$62,825.07		
Interest & Costs Collected (After Lien Execution)		\$1,743.84	\$8,185.72	\$2,625.48
Total Debits	\$0.00	\$64,568.91	\$45,781.05	\$15,107.87

Summary of Credits

	Last Year's Levy	Prior Levies		
		2021	2020	2019
Redemptions		\$24,298.42	\$27,678.43	\$8,486.14
Interest & Costs Collected (After Lien Execution) #3190		\$1,743.84	\$8,185.72	\$2,625.48
Abatements of Unredeemed Liens				
Liens Deeded to Municipality		\$6,156.22	\$6,207.38	\$3,996.25
Unredeemed Liens Balance - End of Year #1110		\$32,370.43	\$3,709.52	
Total Credits	\$0.00	\$64,568.91	\$45,781.05	\$15,107.87

For DRA Use Only

Total Uncollected Taxes (Account #1080 - All Years)	\$279,661.50
Total Unredeemed Liens (Account #1110 -All Years)	\$36,079.95



LITCHFIELD (263)

1. CERTIFY THIS FORM

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Theresa

Preparer's Last Name

Briand

Date

Jan. 4. 2023

2. SAVE AND EMAIL THIS FORM

Please save and e-mail the completed PDF form to your Municipal Bureau Advisor.

3. PRINT, SIGN, AND UPLOAD THIS FORM

This completed PDF form must be PRINTED, SIGNED, SCANNED, and UPLOADED onto the Municipal Tax Rate Setting Portal (MTRSP) at <http://proptax.org/nh/>. If you have any questions, please contact your Municipal Services Advisor.

PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Theresa L. Briand

Preparer's Signature and Title

Annual Financial Report
Litchfield, NH Town Clerk
January 1, 2022 through December 31, 2022

Dogs Licenses - Town_____	\$10,210.00
State of New Hampshire _____	\$4,640.00
Duplicate Tags _____	\$ 4.00
Fines and Penalties_____	\$1,155.00
Dredge and Fill Permits_____	\$ 0.00
Voter Checklists _____	\$403.00
Incorporation Filings_____	\$0.00
Motor Vehicles Registrations_____	\$1,919,690.00
State of New Hampshire _____	\$583,345.00
Municipal Agent Fees _____	\$34,802.00
Titles _____	\$3,476.00
Boats _____	\$18,113.00
Pole Permits _____	\$ 0.00
Postage_____	\$10,005.00
Hunting & Fishing Licenses _____	\$852.00
State of New Hampshire _____	\$18,276.00
Returned-Check Fees _____	\$180.00
UCCs_____	\$2,070.00
Vital Records Town_____	\$1,675.00
State of New Hampshire _____	\$2,720.00
Total Receipts	\$2,611,616.00

A true record of Town Clerk receipts, attest:

Theresa L. Briand
Town Clerk
January 6, 2023



New Hampshire
Department of
Revenue
Administration

2022
\$19.03

Tax Rate Breakdown Litchfield

Municipal Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Municipal	\$4,821,223	\$1,211,165,195	\$3.98
County	\$1,259,540	\$1,211,165,195	\$1.04
Local Education	\$15,481,269	\$1,211,165,195	\$12.78
State Education	\$1,418,072	\$1,155,580,795	\$1.23
Total	\$22,980,104		\$19.03

Village Tax Rate Calculation			
Jurisdiction	Tax Effort	Valuation	Tax Rate
Total			

Tax Commitment Calculation	
Total Municipal Tax Effort	\$22,980,104
War Service Credits	(\$325,093)
Village District Tax Effort	
Total Property Tax Commitment	\$22,655,011

Sam Greene

11/10/2022

Sam Greene
Director of Municipal and Property Division
New Hampshire Department of Revenue Administration

Appropriations and Revenues

Municipal Accounting Overview

Description	Appropriation	Revenue
Total Appropriation	\$7,662,580	
Net Revenues (Not Including Fund Balance)		(\$3,084,123)
Fund Balance Voted Surplus		(\$142,000)
Fund Balance to Reduce Taxes		\$0
War Service Credits	\$325,093	
Special Adjustment	\$0	
Actual Overlay Used	\$59,673	
Net Required Local Tax Effort	\$4,821,223	

County Apportionment

Description	Appropriation	Revenue
Net County Apportionment	\$1,259,540	
Net Required County Tax Effort	\$1,259,540	

Education

Description	Appropriation	Revenue
Net Local School Appropriations	\$22,851,568	
Net Cooperative School Appropriations		
Net Education Grant		(\$5,952,227)
Locally Retained State Education Tax		(\$1,418,072)
Net Required Local Education Tax Effort	\$15,481,269	
State Education Tax	\$1,418,072	
State Education Tax Not Retained	\$0	
Net Required State Education Tax Effort	\$1,418,072	

Valuation

Municipal (MS-1)

Description	Current Year	Prior Year
Total Assessment Valuation with Utilities	\$1,211,165,195	\$1,209,035,089
Total Assessment Valuation without Utilities	\$1,155,580,795	\$1,147,445,789
Commercial/Industrial Construction Exemption	\$0	\$0
Total Assessment Valuation with Utilities, Less Commercial/Industrial Construction Exemption	\$1,211,165,195	\$1,209,035,089

Village (MS-1V)

Description	Current Year
-------------	--------------

Litchfield

Tax Commitment Verification

2022 Tax Commitment Verification - RSA 76:10 II

Description	Amount
Total Property Tax Commitment	\$22,655,011
1/2% Amount	\$113,275
Acceptable High	\$22,768,286
Acceptable Low	\$22,541,736

If the amount of your total warrant varies by more than 1/2%, the MS-1 form used to calculate the tax rate might not be correct. The tax rate will need to be recalculated. Contact your assessors immediately and call us at 603.230.5090 before you issue the bills. See RSA 76:10, II

Commitment Amount	
Less amount for any applicable Tax Increment Financing Districts (TIF)	
Net amount after TIF adjustment	

Under penalties of perjury, I verify the amount above was the 2022 commitment amount on the property tax warrant.

Tax Collector/Deputy Signature:	Date:
--	--------------

Requirements for Semi-Annual Billing

Pursuant to RSA 76:15-a

76:15-a Semi-Annual Collection of Taxes in Certain Towns and Cities - I. Taxes shall be collected in the following manner in towns and cities which adopt the provisions of this section in the manner set out in RSA 76:15-b. A partial payment of the taxes assessed on April 1 in any tax year shall be computed by taking the prior year's assessed valuation times 1/2 of the previous year's tax rate; provided, however, that whenever it shall appear to the selectmen or assessors that certain individual properties have physically changed in valuation, they may use the current year's appraisal times 1/2 the previous year's tax rate to compute the partial payment.

Litchfield	Total Tax Rate	Semi-Annual Tax Rate
Total 2022 Tax Rate	\$19.03	\$9.52

Associated Villages

No associated Villages to report

Fund Balance Retention

Enterprise Funds and Current Year Bonds	\$0
General Fund Operating Expenses	\$25,821,461
Final Overlay	\$59,673

DRA has provided a reference range of fund balance retention amounts below. Please utilize these ranges in the determination of the adequacy of your municipality's unrestricted fund balance, as currently defined in GASB Statement 54. Retention amounts, as part of the municipality's stabilization fund policy [1], should be assessed dependent upon your governments own long-term forecasts and special circumstances. Please note that current best practices published by GFOA recommend, at a minimum, that "...general purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures." [2],[3]

[1] The National Advisory Council on State and Local Budgeting (NACSLB), (1998), *Framework for Improved State and Local Government Budgeting: Recommended Budget Practices* (4.1), pg. 17.

[2] Government Finance Officers Association (GFOA), (2009), *Best Practice: Determining the Appropriate Level of Unrestricted Fund Balance in the General Fund*.

[3] Government Finance Officers Association (GFOA), (2011), *Best Practice: Replenishing General Fund Balance*.

2022 Fund Balance Retention Guidelines: Litchfield	
Description	Amount
Current Amount Retained (9.03%)	\$2,331,832
17% Retained (<i>Maximum Recommended</i>)	\$4,389,648
10% Retained	\$2,582,146
8% Retained	\$2,065,717
5% Retained (<i>Minimum Recommended</i>)	\$1,291,073

TOWN OF LITCHFIELD HISTORICAL TAX RATE INFORMATION

2022

MUNICIPAL	\$3.98
COUNTY	\$1.04
LOCAL EDUCATION	\$12.78
STATE EDUCATION	<u>\$1.23</u>
TOTAL	\$19.03

Breakdown of the 2022 Tax Rate

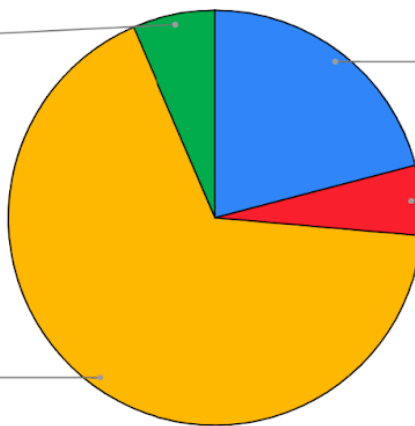
\$19.03 per \$1,000

State Education \$1.23
6.5%

Municipal (Town) \$3.98
20.9%

County \$1.04
5.5%

Local Education \$12.78
67.2%



2021

MUNICIPAL	\$3.81
COUNTY	\$0.97
LOCAL EDUCATION	\$11.97
STATE EDUCATION	<u>\$1.69</u>
TOTAL	\$18.44

2020*

MUNICIPAL	\$3.92
COUNTY	\$0.96
LOCAL EDUCATION	\$11.99
STATE EDUCATION	<u>\$1.71</u>
TOTAL	\$18.58

*Revaluation Year



Litchfield Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Loren Martin (Avitar)

Municipal Officials		
Name	Position	Signature
Steven J. Webber	Selectmen Chairman	
F. Robert Leary Sr.	Selectmen Vice-Chair	
Richard W. Lascelles	Selectmen	
Dr. Kimberly Queenan	Selectmen	
Kevin A. Lynch	Selectmen	

Preparer		
Name	Phone	Email
Karen White	603 424-4046	kwhite@litchfieldnh.gov

Preparer's Signature



New Hampshire
Department of
Revenue Administration

2022
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	2,111.33	\$313,995	
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	4,082.88	\$403,823,600	
1G	Commercial/Industrial Land	872.89	\$17,879,500	
1H	Total of Taxable Land	7,067.10	\$422,017,095	
1I	Tax Exempt and Non-Taxable Land	1,903.14	\$20,193,100	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$686,346,100	
2B	Manufactured Housing RSA 674:31	0	\$7,689,900	
2C	Commercial/Industrial	0	\$46,642,900	
2D	Discretionary Preservation Easements RSA 79-D	0	\$0	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$740,678,900	
2G	Tax Exempt and Non-Taxable Buildings	0	\$34,113,900	
Utilities & Timber			Valuation	
3A	Utilities		\$55,584,400	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,218,280,395	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	1	\$482,600	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Polution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,217,797,795	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	2	\$30,000
13	Elderly Exemption RSA 72:39-a,b	\$0	47	\$6,602,600
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$6,632,600
21A	Net Valuation			\$1,211,165,195
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,211,165,195
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,211,165,195
22	Less Utilities			\$55,584,400
23A	Net Valuation without Utilities			\$1,155,580,795
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,155,580,795



Utility Value Appraiser

Avatar

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW ENGLAND HYDRO TRANSMISSION CORP	\$0	\$0	\$0	\$2,222,800	\$2,222,800
NEW ENGLAND POWER COMPANY	\$0	\$0	\$0	\$12,022,000	\$12,022,000
PSNH DBA EVERSOURCE ENERGY	\$8,865,100	\$2,400	\$0	\$13,786,400	\$22,653,900
	\$8,865,100	\$2,400	\$0	\$28,031,200	\$36,898,700
Gas Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LIBERTY UTILITIES (ENERGY NORTH NATURAL GAS) CORP	\$1,722,700	\$0	\$0	\$0	\$1,722,700
	\$1,722,700	\$0	\$0	\$0	\$1,722,700
Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
PENNICHUCK EAST UTILITY INC	\$16,943,900	\$19,100	\$0	\$0	\$16,963,000
	\$16,943,900	\$19,100	\$0	\$0	\$16,963,000



Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$750	322	\$240,630
Surviving Spouse RSA 72:29-a	\$700	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$700	32	\$22,400
All Veterans Tax Credit RSA 72:28-b	\$750	83	\$62,063
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		437	\$325,093

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$0
Married	\$0

Disabled Asset Limits	
Single	\$0
Married	\$0

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	3
75-79	0
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	10	\$85,000	\$850,000	\$755,700
75-79	14	\$140,000	\$1,960,000	\$1,729,800
80+	23	\$190,000	\$4,370,000	\$4,117,100
	47		\$7,180,000	\$6,602,600

Income Limits	
Single	\$45,500
Married	\$55,000

Asset Limits	
Single	\$300,000
Married	\$300,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? No

Structures:

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



Current Use RSA 79-A	Total Acres	Valuation
Farm Land	697.91	\$242,866
Forest Land	764.73	\$48,986
Forest Land with Documented Stewardship	180.24	\$12,494
Unproductive Land	120.08	\$2,474
Wet Land	348.37	\$7,175
	2,111.33	\$313,995

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	49.61
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	10.43
Total Number of Owners in Current Use	Owners:	59
Total Number of Parcels in Current Use	Parcels:	102

Land Use Change Tax

Gross Monies Received for Calendar Year		\$118,779
Conservation Allocation	Percentage: 80.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$95,023
Monies to General Fund		\$23,756

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	0.00	\$0
Forest Land	0.00	\$0
Forest Land with Documented Stewardship	0.00	\$0
Unproductive Land	0.00	\$0
Wet Land	0.00	\$0
	0.00	\$0

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	0.00
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	
Owners in Conservation Restriction	Owners:	0
Parcels in Conservation Restriction	Parcels:	0



Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F				
Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D				
Owners	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Map	Lot	Block	%	Description
This municipality has no Discretionary Preservation Easements.				

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$181.00	330.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
HUDSON, TOWN OF	\$25,494
	\$25,494

Notes

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[illegible]

SCHEDULE OF TOWN PROPERTY

Map-Lot	Location	Acres	Land	Building	Total
01-78	24 Amsterdam Cr	1.10	50,900	0	50,900
01-79	26 Amsterdam Cr	1.01	50,600	0	50,600
01-80	25 Amsterdam Cr	1.10	50,900	0	50,900
01-92	22 Amsterdam Cr	1.35	51,500	0	51,500
02-43	286 Derry Road	0.28	300	0	300
02-83	31 Cutler Road	0.99	13,300	0	13,300
02-87	51 Cutler Road	4.20	223,300	0	223,300
02-106	7 Rotterdam Dr	1.00	154,800	0	154,800
02-107	9 Rotterdam Dr.	1.10	155,100	0	155,100
02-110	10 Rotterdam Dr.	1.10	155,100	0	155,100
02-111	8 Rotterdam Dr.	1.10	155,100	0	155,100
02-115	15 Amsterdam Cr	1.10	155,100	0	155,100
02-120	14 Amsterdam Cr	2.43	158,400	0	158,400
02-128	27 Cutler Road	4.11	141,100	0	141,100
02-132	18 Amsterdam Cr	1.35	51,500	0	51,500
02-133	46 Cutler Road	7.06	148,100	0	148,100
04-32	111 Page Road	21.60	162,800	0	162,800
05-133	12 Cranberry Ln	1.50	116,400	0	116,400
05-136	8 Cranberry Ln	1.01	147,000	0	147,000
05-142	57 Page Road	1.00	15,500	0	15,500
05-144	60 Page Road	0.16	8,300	0	8,300
05-147	ALbuquerque Ave	0.96	119,300	0	119,300
05-150	9 Albuquerque	12.25	155,700	0	155,700
05-164	BL16 Cardinal Ln	2.97	34,600	0	34,600
05-196	75 Page Road	8.00	331,300	0	331,300
05-237	BL3 Page Road	8.00	9,500	0	9,500
05-274	Off Albuquerque	21.60	162,900	0	162,900
07-06	21 Birch St	6.00	123,600	0	123,600
07-07	22 Birch St.	4.00	16,500	0	16,500
07-59	25 Campbell Dr	17.10	24,500	0	24,500
07-62	81 Talent Road	4.10	148,100	0	148,100
07-64	83 Talent Road	6.77	191,900	0	191,900
07-119	2 Grouse	1.41	156,900	21,900	178,800
07-121	4 WoodHawk	12.12	407,500	242,100	649,600

Map-Lot	Location	Acres	Land	Building	Total
07/124	BL19 Birch St.	17.00	9,500	0	9,500
07-125	BL17 Birch St	26.50	28,300	0	28,300
07-126	BL15 Birch St	14.00	23,700	0	23,700
08-02	17 Foxwood Ln	25.73	142,800	0	142,800
08-95	26 WoodHawk	1.34	147,900	0	147,900
08-129	4 Grouse Ln	1.78	158,700	13,900	172,600
08-130	6 Grouse Ln	1.57	207,700	0	207,700
09-18	210 CBH	2.09	108,500	0	108,500
09-21	211 CBH	12.23	264,200	0	264,200
09-30	17 Pinecrest Rd	5.20	169,400	0	169,400
09-32	19.5 Pinecrest Rd	1.10	132,500	0	132,500
09-42	13.5 Brickyard Dr	4.70	149,500	6,000	155,500
09-74	11 McElwain	0.91	13,100	0	13,100
10-60	23.5 Nesenkeag	3.11	136,500	0	136,500
11-10	BL129 Wren St	5.47	13,000	0	13,000
11-15	BL149 Pinecrest	16.00	26,800	0	26,800
12-12	250 CBH	8.80	260,500	0	260,500
12-14	255/7 CBH	2.10	187,800	654,400	842,200
12-18	264 CBH	1.80	142,600	0	142,600
12-19	268 CBH	0.40	9,800	0	9,800
12-22	269 CBH	1.70	196,100	414,300	610,400
12-22A	269A CBH	0.26	8,200	0	8,200
12-23	275 CBH	15.70	248,500	0	248,500
12-25	B273 Albuquerque	51.10	341,300	0	341,300
12-33	258 CBH	0.84	22,100	0	22,100
13-6	Nathan Dr	3.67	4,400	0	4,400
13-10	9A Nathan Dr	3.00	151,300	0	151,300
13-51	BL13 Muscovy Dr	4.20	9,500	0	9,500
13-54	BL12 Muscovy Dr	3.86	4,600	0	4,600
13-60	Albuquerque Ave	8.70	142,400	0	142,400
13-70	4 Greenwich Rd	21.12	151,000	0	151,000
13-86	1 Carlisle Dr.	0.32	10,400	0	10,400
14-21	143 Pinecrest	5.65	248,300	0	248,300
14-36	27 LockeMill Dr	43.07	218,500	0	218,500
14-48	5 Hillcrest Rd	6.80	112,400	0	112,400
14-49	9 Rookery Way	19.00	136,100	0	136,100

Map-Lot	Location	Acres	Land	Building	Total
14-66	Hillcrest Rd	32.50	244,900	0	244,900
14-67	24 Hillcrest Rd	25.39	38,000	0	38,000
14-125	BL11 Evergreen	18.5	128,600	0	128,600
14-138	49 Tanager Way	0.93	158,000	0	158,000
15-7-1	314 CBH	2.73	137,800	0	137,800
15-10	321 CBH	0.97	139,800	0	139,800
15-22	298 CBH	13.62	563,100	0	563,100
15-28	151 Hillcrest	35.35	371,600	373,600	745,200
15-30	155 Hillcrest	2.51	133,800	0	133,800
15-31	152 Hillcrest	2.8	150,400	0	150,400
16-09	BL119 Hillcrest	19.56	40,900	0	40,900
16-42	2 Liberty Way	20.5	1,154,300	1,962,800	3,117,100
17-02	BL41 Heron Dr	21.00	206,000	0	206,000
17-04	BL98 Hillcrest	23.46	48,000	0	48,000
17-05	BL55 Aldrich St.	55.50	227,300	0	227,300
17-10	27 Colonial	52.90	153,000	0	153,000
17-38	BL138 Tanager	1.34	3,200	0	3,200
18-79	2 Pearson St.	2.76	160,700	33,600	194,300
18-134	17 Sybil Ln	1.32	16,300	0	16,300
18-136	15 Sybil Ln	1.06	15,700	0	15,700
18-137	13 Sybil Ln	1.09	15,700	0	15,700
18-150	25 Garden Dr.	0.29	9,100	0	9,100
19-77	56 Century	1.92	14,300	0	14,300
19-101	BL123 Aldrich	15.00	158,900	0	158,900
19-102	55 Brenton St.	9.31	20,400	0	20,400
19-132	16 Nesmith St	4.79	17,000	0	17,000
19-142	17 Garden Dr	2.77	15,900	0	15,900
19-244	58 Brenton St.	34.77	225,300	0	225,300
19-245	85 Brenton St	17.47	144,800	0	144,800
20-44	13 Jeff Ln	1.09	155,000	13,500	168,500
20-45	15 Jeff Ln	1.09	155,000	7,100	162,100
20-46	17 Jeff Ln	1.09	156,500	14,400	170,900
20-117	9 Sybil Ln	1.04	15,600	0	15,600
20-119	11 Sybil Ln	1.07	15,700	0	15,700
21-59	16 Jeff Ln	1.11	155,100	0	155,100
22-10	BL520 CBH	13.45	178,400	0	178,400
22-13	528 CBH	19.50	192,400	0	192,400

Map-Lot	Location	Acres	Land	Building	Total
22-23	12 Brook Rd	5.30	189,800	23,300	213,100
22-80	25 Courtland	1.14	139,600	176,900	316,500
22-98	Off CBH	0.70	13,000	0	13,000
Total		970.44	14,614,200.00	3,957,800.00	18,188,000.00

DETAIL EXPENSE REPORT 2022			
EXECUTIVE			
Appropriation			145,102.00
Expended:			
	Town Administrator	105,149.89	
	Selectmen's Salaries	6,000.00	
	Health Insurance	12,124.88	
	Dental Insurance	629.06	
	Long Term Disability	204.15	
	Life Insurance	90.00	
	Selectmen's Allowance	635.34	
	Clerical Support	11,050.04	
	Dues & Subscriptions	401.20	
	Books & Periodicals	0.00	
	Mileage & Tolls	139.65	
	BOS Training	1,090.00	
	Background Checks	215.00	
	Total	137,729.21	
Surplus/(Deficit)			7,372.79
TOWN MEETING			
Appropriation			12,700.00
Expended:			
	Ballot Clerks	1,692.79	
	Moderator	2,108.40	
	Annual Town Report	256.22	
	Election Provisions	784.43	
	Optech Programmng Support	3,581.50	
	Equipment Maint Contract	0.00	
	New Equipment	1,120.93	
	Ballots	2,480.80	
	Total	12,025.07	
Surplus/(Deficit)			674.93
TOWN CLERK			
Appropriation			134,922.00
Warrant Article:12			8,494.00
Expended:			
	Deputy Town Clerk	26,564.15	
	Clerk Wages	29,254.65	
	Town Clerk Salary	37,744.65	
	Overtime Deputy	769.33	
	Health Insurance	22,577.17	
	Dental Insurance	1,438.36	
	Software Support	5,468.95	

	Dues & Subscriptions	217.40	
	Dog Tags & License Forms	436.95	
	Printer Cartridges	832.96	
	Postage	3,225.88	
	Mileage & Tolls	285.78	
	Seminars & Conventions	300.00	
	Total	129,116.23	
Surplus/(Deficit)			14,299.77
ACCOUNTING & AUDITING			
Appropriation			268,502.00
Expended:			
	Sec/Bookkeeping Staff	189,973.27	
	Stipend-Tressurer & Deputy	10,500.00	
	Stipend-Trustees of TF	300.00	
	Overtime Sec/Bookkeeping	0.00	
	Health Insurance	35,624.96	
	Dental Insurance	856.44	
	Software Support	5,311.34	
	Recording Fees	0.00	
	Printing	142.65	
	Dues & Subscriptions	103.14	
	Office Supplies	2,122.69	
	Postage	1,292.57	
	Mileage & Tolls	2,540.09	
	Seminars	160.00	
	Auditing Services	26,000.00	
	Total	274,927.15	
Surplus/(Deficit)			(6,425.15)
INFORMATION TECHNOLOGY			
Appropriation			169,442.00
Expended:	IT Wages	26,928.20	
	Telephone & Data	58,330.19	
	Software Support	31,160.30	
	Equipment & Maintenance	19,686.16	
	Equipment Purchase	36,663.67	
	Equipment Lease	978.64	
		173,747.16	
Surplus/(Deficit)			(4,305.16)
TAX COLLECTOR			
Appropriation			130,869.00
Expended:			
	Deputy Tax Collector	26,578.86	

	Clerk Wages	29,254.11	
	Tax Collector Salary	37,744.67	
	Overtime	751.99	
	Health Insurance	22,577.13	
	Dental Insurance	1,438.44	
	Property Title Research	665.00	
	Recording Fees	118.02	
	Software Support	3,895.00	
	Dues & Subscriptions	40.00	
	Postage	8,272.71	
	Mileage & Tolls	139.00	
	Seminars & Convention	521.63	
	Total	131,996.56	
Surplus/(Deficit)			(1,127.56)
REVALUATION OF PROPERTY			
Appropriation			27,210.00
Expended:			
	Assessing Services	25,334.00	
	Assessing Software	3,734.00	
	Total	29,068.00	
Surplus/(Deficit)			(1,858.00)
LEGAL EXPENSE			
Appropriation			25,721.00
Expended:			
	Town Attorney Legal Services	57,604.22	
Surplus/(Deficit)			(31,883.22)
PERSONNEL ADMINISTRATION			
Appropriation			833,218.00
Warrant Article #10&12			3,295.00
Expended:			
	Employee Life	585.00	
	Short Term Disability	16055.22	
	Flex Spending Admin	363.00	
	Social Security Taxes	92,263.65	
	Medicare Taxes	40,341.91	
	Employee Retirement	126,271.86	
	Firefighter Retirement	56,555.55	
	Police Retirement	354,265.97	
	Unemployment	340.28	
	Workers Compensation	60,633.55	
	Total	747,675.99	
Surplus/(Deficit)			88,837.01

PLANNING BOARD			
Appropriation			41,940.00
Expended:			
	Admin. Assistant	21,243.08	
	Public Notices & Ads	150.00	
	NRPC Planner	10,103.30	
	Postage	151.92	
	Books & Periodicals	77.79	
	Mileage & Tolls	10.53	
	Seminars	165.00	
	Total	31,901.62	
Surplus/(Deficit)			10,038.38
ZONING BOARD OF ADJUSTMENT			
Appropriation			2,330.00
Expended:			
	Public Notices & Ads	374.10	
	Books & Periodicals	48.00	
	Seminars	0.00	
	Total	422.10	
Surplus/(Deficit)			1,907.90
GENERAL GOVERNMENT BUILDINGS			
FACILITIES			
Appropriation			274,901.00
Expended:			
	Custodian	9,633.59	
	Electricity	21,825.08	
	Propane Gas	12,654.80	
	Water Charges	3,318.02	
	Meeting House Electricity	497.07	
	Building Maint. & Repairs	14,202.76	
	Trash Container Service	3,747.88	
	Eqt. Repair & Maint.	11,894.50	
	Gasoline	70,711.37	
	Generator Diesel Fuel	0.00	
	Custodial Maint Supplies	2,702.02	
	Furniture/Fixture Purchase	500.00	
	Equipment Lease	150,889.74	
	Total	302,576.83	
Surplus/(Deficit)			(27,675.83)
CEMETERIES			
Appropriation			13,887.00
Expended:			

	Groundskeeping	15,140.00	
	Pinecrest Water	246.96	
	Hillcrest Bdlg/Monument Repr	0.00	
	Total	15,386.96	
Surplus/(Deficit)			(1,499.96)
INSURANCE			
Appropriation			78,960.00
Expended:			
	General Liability	61,258.66	
	Insurance Deductables	2,000.00	
	Total	63,258.66	
Surplus/(Deficit)			15,701.34
ADVERTISING & REGIONAL ASSNS			
Appropriation			16,875.00
Expended:			
	Printing	1,020.70	
	Public Notice & Ads	217.70	
	Dues & Subscriptions	14,225.00	
		15,463.40	
Surplus/(Deficit)			1,411.60
POLICE DEPARTMENT			
ADMINISTRATION			
Appropriation			1,800,556.00
Expended:			
	PD Salary-Administration	268,850.19	
	PD Wages-Officers	742,332.56	
	Wages-Admin Asst.	48,006.26	
	PT Prosecutor	56,705.94	
	Part-Time Officers	58,879.55	
	Overtime-Officers	114,278.33	
	PD Wages-Court OT	1,158.20	
	Overtime Training	16,972.31	
	Uniform Allowance	5,550.00	
	Community Detail	16,385.00	
	Health Insurance	234,679.20	
	Dental Insurance	15,455.86	
	Long-term Disability	3,346.46	
	Life Insurance	801.00	
	Uniforms & Accessories	10,379.33	
	Emergency Response Team	5,000.00	
	Shredding Service	220.00	
	Prosecutor Contracted	20,840.00	
	Dues & Subscriptions	600.00	

	Software Support	16,469.93	
	Child Advocacy Center	2,750.00	
	Pre-Employment Screening	2,667.68	
	Community Relations	211.00	
	Office Supplies	3,098.38	
	Books & Periodicals	1,930.00	
	Equipment Purchase	6,499.72	
	Cruiser Purchase	14,922.55	
	Ammunition/Supplies	6,672.81	
	General Supplies	1,235.00	
	Equipment Maint. & Repair	558.25	
	Printing	81.80	
	Vehicle Repair & Maintenance	21,524.95	
	Seminars & Conventions	11,252.68	
	Total	1,710,314.94	
Surplus/(Deficit)			90,241.06
SUPPORT SERVICES			
Appropriation			168,188.00
Expended:			
	Sec/Dispatcher Wages	115,096.56	
	Sec/Dispatcher Overtime	6,704.79	
	Uniform Allowance	1,000.00	
	Health Insurance	19,347.26	
	Dental Insurance	1,299.12	
	Uniforms & Accessories	1,023.64	
	Dispatch Service Contract	27,384.00	
	Total	171,855.37	
Surplus/(Deficit)			(3,667.37)
AMBULANCE			
Appropriation			70,500.00
Expended:			
	Ambulance Service Charges	65,258.92	
	Bad Debt	8,006.01	
	Total	73,264.93	
Surplus/(Deficit)			(2,764.93)
FIRE DEPARTMENT			
ADMINISTRATION			
Appropriation			622,486.00
Expended:			
	Wages-Fire Chief	76,793.12	
	Wages-FT Firefighter/EMT	148,430.41	
	Wages-Call Firefighter	77,547.51	
	Wages-Training	52,681.76	
	Fire Inspector	5,224.53	

	Overtime-Firefighter/EMT	11,355.47	
	Overtime-Training-FF	11,496.48	
	Dispatch Service Contract	8,292.00	
	Instructor Services	6,411.73	
	Electricity	13,661.43	
	Heat	9,695.39	
	Water	4,762.41	
	Station Repairs & Maint.	14,073.81	
	General Supplies	859.98	
	Community Relations Supplies	752.77	
	Equipment Repair & Maint	16,830.32	
	Vehicle Fuel	7,595.06	
	Custodial Maintenance	961.52	
	Vehicle Repairs & Maint	17,377.11	
	Medical Supplies	6,594.05	
	Provisions	973.49	
	Equipment Leases	653.62	
	FD Seminars & Conventions	5,054.54	
	Short Term Disability	3,828.00	
	Long Term Disability	248.27	
	Computer Software Contract	2,179.72	
	Dental Insurance	2,951.88	
	FD Health	50,989.56	
	FD Uniforms Allowance	300.00	
	FD Uniforms & Accessories	4,474.64	
	Pre-employment Phy/Tests	4,508.00	
	Dues & Subscriptions	1,667.00	
	Office Supplies	563.87	
	Postage	0.00	
	FD Books & Periodicals	1,345.50	
	Protective Gear	5,067.54	
	Equipment Purchases	14,030.14	
	Total	590,232.63	
Surplus/(Deficit)			32,253.37
FIRE HYDRANTS			
Appropriation			428,586.00
Expended:			
	FD Hydrants	399,600.89	
Surplus/(Deficit)			28,985.11
CODE ENFORCEMENT			
Appropriation			94,103.00
Expended:			
	Code Enforce. Salary	70,649.36	
	Temp. Inspect. Wages	0.00	

	Over time	0.00	
	Dental Insurance	442.68	
	Health Insurance	9,662.88	
	Printing	184.00	
	Dues Licenses & Subscript	5,050.00	
	Books & Periodicals	366.80	
	Vehicle Repair/Maint	797.90	
	Uniforms	413.80	
	Seminars & Conventions	1,918.16	
	Totals	89,485.58	
Surplus/(Deficit)			4,617.42
EMERGENCY MANAGEMENT			
Appropriation			17,281.00
Expended:			
	Emergency Management Director	750.00	
	Software Support	4,975.68	
	Haz Mat District Assess	8,518.58	
	Equipment Repair & Maint	505.00	
	Equipment Purchases	0.00	
	Total	14,749.26	
Surplus/(Deficit)			2,531.74
HIGHWAY AND STREETS			
Road Agent's Office			
Appropriation			26,173.00
Expended:			
	Road Agent Salary	1,000.00	
	Consulting Engineer Serv	18,495.00	
	Electricity	2,468.46	
	Propane Heat	3,722.30	
	Dues & Subscriptions	115.00	
	Bldg Maint/Repair	4,128.32	
	Total	29,929.08	
Surplus/(Deficit)			(3,756.08)
ROAD MAINTENANCE			
Appropriation			802,491.00
Warrant Article #10			39,091.00
Expended:			
	Workmen Wages	154,604.93	
	Workmen Overtime	17,805.20	
	Health Insurance	39,163.15	
	Dental Insurance	1,560.12	
	Contractor Services	117,061.91	

	Catch Basin Clean Outs	2,855.25	
	Catch Basin Replacement	12,461.63	
	Pavement Striping/Markings	10,321.37	
	Tree Removal	0.00	
	Road Sweeping	8,060.00	
	Culvert Replacement	0.00	
	Road Maint/Improvement	0.00	
	General Supplies	12,907.27	
	Vehicle Fuel	19,607.54	
	Vehicle Repair/Maintenance	48,651.43	
	Safety Equipment Purchase	4,638.32	
	Gravel Purchase	1,523.77	
	Sand	2,029.92	
	Salt	93,909.49	
	Asphalt/Cold Patch Purchase	1,187.59	
	Signs, Posts & Accessories	1,061.69	
	HW Block Grant Road Impvm	200,000.00	
	Equipment Purchase	18,136.00	
	Vehicle Lease	28,564.06	
	Equipment Rental	300.75	
	Seminars & Conventions	60.00	
	Total	796,471.39	
Surplus/(Deficit)			45,110.61
STREET LIGHTING			
Appropriation			8,800.00
Expended:			
	Street Lights-Utility Fees	6,645.97	
Surplus/(Deficit)			2,154.03
SANITATION			
ADMINISTRATION			
Appropriation			478,348.00
Expended:			
	Facility Manager	82,941.15	
	Wages-Staff	111,074.74	
	Overtime	2,827.45	
	Health Insurance	19,325.52	
	Dental Insurance	856.44	
	Dues/Northeast Resource	8,897.99	
	Electricity	7,559.58	
	Buiding Repair & Maintance	4,849.17	
	General Supplies	1,223.65	
	Equipment Repair & Maint	4,232.13	
	Diesel Fuel	2,802.57	
	Uniforms & Accessories	1,136.79	

	Demolition Material Disposal	112,247.17	
	Solid Waste Disposal	111,069.52	
	Recyclables Direct Disposal	1,213.97	
	Equipment Lease	0.00	
	SW Mileage & Tolls	0.00	
	Seminars/Workshops	0.00	
	Total	472,257.84	
Surplus/(Deficit)			6,090.16
HEALTH DEPARTMENT			
Appropriation			2,085.00
Expended:			
	Health Officer Salary	1,500.00	
	Water Analysis	0.00	
	Dues & Subscriptions	0.00	
	Seminars & Conventions	0.00	
	Total	1,500.00	
Surplus/(Deficit)			585.00
MOSQUITO DISTRICT			
Appropriation			28,600.00
Expended:			
	Contracted Services	27,765.00	
	General Supplies	0.00	
Surplus/(Deficit)		27,765.00	835.00
ANIMAL CONTROL			
Appropriation			20,116.00
Expended:			
	Animal Control Officer	14,999.92	
	Mileage Allowance	2,400.00	
	General Supplies	0.00	
	Electricity	1,465.20	
	Heating	720.63	
	Dues & Licenses	0.00	
	Building Repairs/Maintenance	0.00	
	Equipment Purchases	0.00	
	Total	19,585.75	
Surplus/(Deficit)			530.25
HEALTH AGENCIES			
Appropriation			0.00
Expended:			
		0.00	
Surplus/(Deficit)			0.00

	WELFARE		
VENDOR PAYMENTS			
Appropriation			0.00
Expended:			
	Prescriptions/Medical	0.00	
	Electricity	652.26	
	Heating Oil/Gas	689.90	
	Groceries, household items	0.00	
	Housing (rent)	738.00	
	Funeral	0.00	
	Water	0.00	
	Total	2,080.16	
Surplus/(Deficit)			(2,080.16)
	PARKS AND RECREATION		
ADMINISTRATION & PROGRAMS			
Appropriation			124,213.00
Expended:			
	Wages-Custodian	3,154.91	
	General Supplies	373.99	
	Electricity	5,875.70	
	Chem Toilet Rental	7,394.72	
	Equipment Repair/Maint	864.74	
	Field Improvement/Cap	0.00	
	Field Maintenance	88,468.31	
	Equipment Purchases	0.00	
	Public Notices & Ads	0.00	
	Water	1,624.13	
	Building Repair & Maint.	1,635.03	
	Propane-Talent Hall	9,523.25	
	Trash Container Services	5,383.86	
	Program Expenses	1,370.02	
	Total	125,668.66	
Surplus/(Deficit)			(1,455.66)
	LIBRARY		
Appropriation			303,177.00
Expended:			
	Library Appropriation	303,177.00	
	Total	303,177.00	
Surplus/(Deficit)			0.00
	PATRIOTIC PURPOSES		

Appropriation			1,550.00
Expended:			
	Mem Day Gen Supplies	1,710.48	
Surplus/(Deficit)			(160.48)
CONSERVATION			
Appropriation			2,016.00
Expended:			
	Property Management	44.00	
	Dues & Subscriptions	710.00	
	Publications	0.00	
	General Supplies	831.32	
	Mileage & Tolls	21.50	
	Seminars & Annual Meeting	0.00	
	Youth Fishing Derby	396.25	
	Total	2,003.07	
Surplus/(Deficit)			12.93
DEBT SERVICE			
Appropriation			237,189.00
Expended:		237,187.50	
Surplus/(Deficit)			1.50
2021 Encumbrances			
Appropriation			192,528.86
Expended:			
	PD Cruiser Equipment	12,439.62	
	FD Command Vehicle	43,500.00	
	Street Light Conversion	4,513.09	
	CE Traverse	29,785.00	
	Paint Old Town Hall	17,527.00	
	Pennichuck Legal	7,160.88	
		114,925.59	
Surplus/(Deficit)			77,603.27
2022 Warrant Articles			
Appropriation			198,663.00
Expended:			
	Article #9 Human Services	21,255.00	
	Article #14 Property Revaluation	25,000.00	
	Article #15 Technology Trust Fund	12,000.00	
	Article #16 Fire Vehicle Trust Fund	25,000.00	
	Article #17 Public Works Trust Fund	80,000.00	
	Article #19 Farmland Trust Fund	35,408.00	
		198,663.00	
Surplus/(Deficit)			0.00

COMPARATIVE STATEMENT-REVENUE			
Year Ending December 31, 2022			
Source	2022 MS-4	2022 Actual	2023 Anticipated
TAXES			
Land Use Change Tax (20%)	20,000.00	13,278.00	35,000.00
Timber Taxes	2,000.00	11,886.00	2,000.00
Payment in Lieu of Taxes	25,494.00	26,111.00	25,494.00
Excavation Taxes	4,000.00	3,302.00	4,000.00
Penalties & Interest on Taxes	14,000.00	19,071.30	22,500.00
Total	65,494.00	73,648.30	88,994.00
BUSINESS LICENSES & PERMITS			
Hawkers & Peddlers	100.00	0.00	100.00
Home Occupation Permits	525.00	400.00	525.00
Junk Yard Permits	25.00	25.00	25.00
UCC Filings	1,200.00	2,070.00	1,200.00
Misc Town Clerk	0.00	113.00	0.00
Total	1,850.00	2,608.00	1,850.00
MOTOR VEHICLE PERMIT			
Municipal Agent	34,500.00	34,782.00	36,000.00
Motor Vehicle Registration	1,900,000.00	1,914,174.00	1,925,000.00
Motor Vehicle Title	3,500.00	3,474.00	3,500.00
Total	1,938,000.00	1,952,430.00	1,964,500.00
BUILDING PERMITS			
Building Permits	16,000.00	16,054.00	16,000.00
Demolition Permit	0.00	0.00	0.00
Electrical Permits	3,000.00	4,170.00	3,000.00
Mechanical Permits	4,500.00	5,025.00	4,500.00
Plumbing Permits	200.00	465.00	200.00
Well Permits	50.00	20.00	50.00
Septic System Permits	1,000.00	1,425.00	1,000.00
Swimming Pool Permits	1,000.00	975.00	1,000.00
Sign Permits	0.00	0.00	0.00
Burner Permits	50.00	195.00	50.00
Total	25,800.00	28,329.00	25,800.00
Other License Permits & Fees			
Dog License Fees	10,000.00	10,193.00	10,000.00
Dog Fines & Penalties	400.00	1,155.00	400.00
Marriage Licenses	200.00	175.00	200.00
Certified Copies	1,100.00	1,493.00	1,100.00
Hunting & Fishing Licenses	300.00	836.00	300.00

Dredge & Fill	0.00	0.00	0.00
Pole Permits	0.00	0.00	0.00
Boat Registrations	18,500.00	18,102.00	18,500.00
Pistol Permit Fees	800.00	460.00	800.00
Sex Offender Registration Fees	0.00	70.00	0.00
Total	31,300.00	32,484.00	31,300.00
FEDERAL GOVERNMENT			
Fish & Wildlife	350.00	335.00	350.00
	350.00	335.00	350.00
STATE OF NEW HAMPSHIRE			
Meals & Room	751,161.00	751,161.00	725,000.00
Highway Block Grant	203,004.00	202,216.00	203,000.00
Grant Reimbursement	0.00	2,788.00	0.00
Forest Land Reimbursement	181.00	181.00	181.00
Total	954,346.00	956,346.00	928,181.00
CHARGES FOR SERVICES			
Tax Map Update Fees	325.00	100.00	325.00
Wetland Decals	0.00	0.00	0.00
Conditional Use Permit	0.00	250.00	0.00
Planning Subdivision Applications	1,000.00	475.00	1,000.00
Sign Permit Application	0.00	0.00	0.00
Site Plan Reviews	2,500.00	6,195.00	2,500.00
Planning Board Abutter Notices	100.00	383.00	100.00
Planning Advertising Fees	600.00	400.00	1,350.00
ZBA Variance Applications	1,750.00	2,000.00	1,750.00
TC Postage Reimbursement	8,500.00	10,000.00	8,500.00
TC Return Check Charges	350.00	180.00	350.00
TC Copier Charge	0.00	9.00	0.00
Duplicate Dog Tag	4.00	0.00	4.00
Duplicate Tax Bills	0.00	0.00	0.00
Landlord Fee	5.00	0.00	5.00
FD Copies Fire Report	0.00	10.00	0.00
Police Reports	800.00	210.00	800.00
Witness & Jury Fees	0.00	0.00	0.00
Town Office Copier Charges	0.00	0.00	0.00
PB Staff/Secretarial Reimbursement	0.00	500.00	0.00
Welfare Assistance Reimbursement	240.00	4,642.00	240.00
Voter Checklist Sales	349.00	403.00	349.00
SW Other Materials	0.00	0.00	0.00
Total	16,523.00	25,757.00	17,273.00
MISCELLANEOUS			

Seymour Resitution	400.00	1,026.00	400.00
Meeting House Lease	1.00	1.00	1.00
Meeting House Electricity	650.00	495.00	650.00
Rents/Leases Munic Property	1,000.00	1,000.00	1,000.00
Detail Workers Comp	0.00	1,655.00	0.00
Detail Unemployment	0.00	195.00	0.00
Fire Detail Admin Fees	500.00	930.00	500.00
Police Detail Admin Fees	1,000.00	851.00	1,000.00
School Reimbursement	5,000.00	9,721.00	10,000.00
Miscellaneous	500.00	2,603.00	500.00
Total	9,051.00	18,477.00	14,051.00
TRANSFER FROM SPECIAL REVENUE	0.00	35,408.00	0.00
	0.00	35,408.00	0.00
SALE OF MUNICIPAL PROPERTY			
Recovered Property	0.00	0.00	0.00
Sale of Town Property	1.00	0.00	1.00
	1.00	0.00	1.00
Sale of Cemetery Lots	0.00	7,800.00	0.00
INTEREST			
Interest on Investments	6,000.00	21,538.00	6,000.00
Bank Credits	0.00	0.00	
Total	6,000.00	21,538.00	6,000.00
FINES & FORFEITS			
Restitution Property Damage	0.00	0.00	0.00
PD Fines	0.00	0.00	0.00
PD Parking Tickets	0.00	0.00	0.00
	0.00	0.00	0.00
INSURANCE DIVIDENDS & REIMBURSE			
Property/Liability Ins Refunds	0.00	0.00	0.00
TOTAL ALL SOURCES	3,048,715.00	3,155,160.30	3,078,300.00

Treasurer's Report

General Fund Account \$9,983,877.57

Certificate of Deposit \$0.00

ESCROW ACCOUNTS

Charbonneau Page Road	\$4,462.20
Continental Paving Quarry	\$5,385.48
Continental Paving Inc.	\$0.00
Continental Mini Storage	\$0.00
Continental 124 Hillcrest	\$1,361.80
Corning Farm At River Edge	\$4,056.80
Feldstone Land Consultants	\$7,334.51
Maurice B. Morin	\$1,776.48
Maurice B. Morin	\$15,481.71
Mel's Funway Park	\$1,984.10
Continental Paving 517 CBH	\$0.00
Pinecreek Ashwood	\$2,419.37
Theroux Properties	\$10,028.05
L&J Vigeant	\$3,983.26
Tall Glass Vineyards	\$7,869.49
VAB Properties LLC	\$1,083.51
Wilson Farm of NH	\$1,805.67

IMPACT FEES

Campbell High School	\$30,860.97
LMS/CHS	\$52,148.61
Elementary School	\$21,467.28
Fire	\$57,260.83
Library	\$55,442.14
Municipal	\$43,967.68
Police	\$24,610.59
Recreation	\$131,932.16
Road	\$27,983.44

SUB ACCOUNTS

Ambulance Revolving	\$8,769.90
Cable Revolving	\$114,765.92
Conservation Education	\$4,112.60
Conservation Fund	\$1,021,950.84
Conservation LUCT Fund	\$14.32
Highway Block Grant	\$681.16
FEMA Grant Fund	\$814.24
Fire Special Detail	\$11,426.51
Footbridge Fund	\$17,942.64
Industrial Development	\$4,301.16
NH State Grants	\$63.72
Off Site Improvements	\$0.00
Recreation Comm Revolving	\$19,415.27
Police Forfeiture	\$0.00
Police Special Detail	\$28,525.35
SB Recreation Fund	\$8,838.46
Solid Waste Revolving	\$67,828.77
275th Anniversary	\$2,023.20
Town Hall Timber	\$1,188.42
Unanticipated Revenue	\$37,642.45
Jeff Lane Projects	\$17.47
ARPA	\$911,066.28

AARON CUTLER MEMORIAL LIBRARY 2022 ANNUAL LIBRARY DIRECTOR'S REPORT

Submitted by Vicki Varick

It was wonderful to get back to a full year of regular hours and services after spending two years with reductions due to the COVID-19 pandemic! We did bring several things with us from the COVID-19 onset years. We continue to offer virtual adult programming options in conjunction with in-person attendance, StoryWalks® on the lawn for self-directed early literacy, holds pick up in the foyer for ease of use, Slack as an effective inter-office communication tool for staff, and the weekly newsletter to keep everyone informed.

We celebrate our renewed and reenergized relationship with our patrons and residents at large and remain committed to our mission. Both the Library Board of Trustees and staff are committed to offering the community educational and cultural resources, programs, and services to provide the opportunity for personal growth and development, support for Litchfield students, and enriching cultural experiences.

To this end, the library provided patrons of all ages with:

- the opportunity to study a variety of subjects for personal edification;
- pleasure reading to promote lifelong learning;
- exposure to early literacy experiences;
- avenues to gather information needed to complete assignments; and
- a variety of programs and events to engage the mind, entertain, and spark creativity.

Community Concern

Several individuals expressed concern over a National Pride Month display of books on the upper level of the library and several picture books on display in the Children's Room with LGBTQIA characters as part of a larger "All Are Welcome Here" display. The Library Director was asked to remove the books from display.

The Library Director denied this request citing the Request for Reconsideration policy which states, "The library fully endorses the principles documented in the Library Bill of Rights and the Freedom to Read Statement of the American Library Association. Materials available in the library present a diversity of viewpoints, enabling citizens to make the informed choices necessary in a democracy. The library also selects a wide variety of library materials that satisfy the diverse interests of our community. The library upholds the right of the individual to secure these resources, even though the content may be controversial, unorthodox, or unacceptable to some. The library's varied collection is available to all; however, it is not expected that all of the collection will appeal to everyone."

While none of the concerned individuals filed an official Request for Reconsideration form, the Library Board of Trustees did discuss the matter during their board meetings and upheld the Library Director's decision. Over 30 residents attended these meetings with 90% speaking in favor of the items remaining on display.



Children's Services

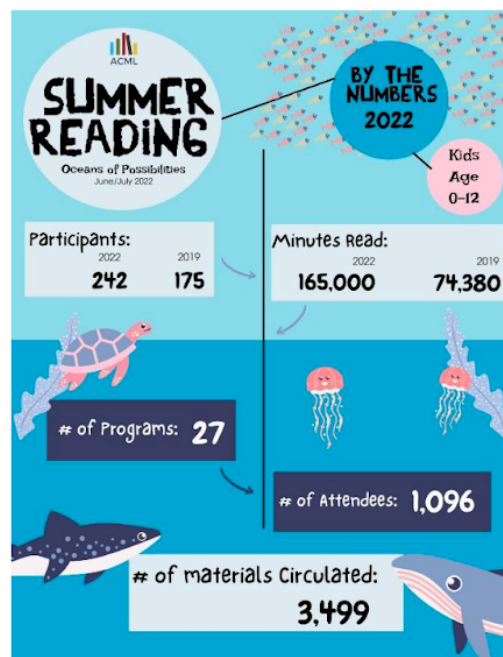
This year the Children's Room held two very well attended weekly Storytimes: Tuesdays for infants and toddlers and Wednesdays for preschool age children. Each week the children and Ms. Alexis read stories, danced, and sang. These activities were coupled with learning important pre-literacy and social skills such as taking turns, sharing, following directions, and learning letters, numbers and colors. Bi-monthly StoryWalks® on the lawn continued throughout the year as a source of extended literacy and entertainment during library off-hours.

February and April school vacation weeks featured daily events in the Children's Room inviting families to gather for crafts, STEM play, and socialization.

In the Spring, the Children's Room partnered with the Spirit of Litchfield group for its annual Town Egg Hunt and was a place for young families to stop and enjoy the library with treats scattered across the lawn. Spring also introduced a Friday program called "Busy Bees" which was an interactive, hands-on event for children and caregivers to make crafts, and learn about nature and science. These Friday programs had the Children's Room bursting at the seams.

By Spring, Alexis, Ben and Lynn were deep into planning for the Summer Reading Challenge. Preparations, contacting performers, soliciting donors, and applying for grants were all under way. To provide six weeks of programs for all ages each day requires a good amount of additional funding to supplement the Town appropriation. Alexis was able to secure a grant from the Greater Nashua Smart Start Coalition for Childhood Success. This gave the library the ability to offer more programs and prizes along with a 20'x30' tent to house these events.

The Children's Summer Reading Challenge of 2022 saw record numbers in the reading program registration, program attendance, and most importantly, the numbers of hours read. See the attached infographic below for more information. Alexis, Lynn, Regina, and Jaedyn all did an amazing job to make reading fun and rewarding all summer long for the children of Litchfield.



Fall Storytimes brought some new families to the library, and many old friends came back for all the excitement. There were some Tuesday mornings where you couldn't find a parking spot at the library with over 30 patrons at Storytime plus our adult knitting group upstairs. The Children's Room was again bursting at the seams!

Ms. Alexis was seen on Sunday, October 30th in the CHS parking lot performing a Halloween Storytime for over 80 Trunk-or-Treaters. This community event, which included Lynn and Alexis at a Library information table, is always a great way to promote the Library and its services. Halloween at the Library is always a fun week of Storytimes with costumes and parades through the library for treats, no tricks.

The Children's Room rounded out the year with another Polar Express Week that included a special "Ms. Alexis" virtual reading of *The Polar Express* by Chris Van Allsburg, and activity/treat bags for all the children.

Alexis wants to extend her gratitude to the families and friends that continue to support the Children's Department daily. It is a delight to help emerging readers find materials, help new parents connect with each other, and watch the Library continue to grow into a community hub for gathering, learning and connecting with each other.

Adult & Teen Services

Adult Services saw a return of many regular patrons to fully in-person programming this year, while continuing to offer programs in a hybrid format using Zoom where there was interest in doing so. This included our very successful “Understanding Ukraine” program in the Spring, which was aimed at providing context to the news about the war between Russia and Ukraine presented by faculty from Rivier University. Hybrid attendance was also offered at two programs that were run through grants from New Hampshire Humanities: a presentation on the Salem Witchcraft Trials and a book discussion of *Braiding Sweetgrass: Indigenous Wisdom and the Teachings of Plants* by Robin Wall Kimmerer. Both programs were well attended with the second having over double the usual book group attendance.

The first fully-in-person Summer Reading Challenge since the start of the COVID-19 pandemic saw a significant uptick in participation from both adults and teens. In addition to these increases, 73 people signed up for new library cards during the program. Patrons enjoyed crafting programs for tweens, teens, and adults under the tent outside, a free jazz concert on the lawn from Massachusetts band *Heat*, and a presentation from a fellow Litchfield resident about how to keep and raise chickens. The Summer Reading Challenge closed with “Flying High Dogs,” a dog agility show, held in partnership with the Litchfield Recreation Commission at Sawmill Park, and that was attended by 273 people.

The entire library staff came together to facilitate the replacement of three free-standing shelving units in the upper level North Room and additional wall shelving. In addition to making the room ADA compliant by providing more space to maneuver between shelving units, the ability to wheel the new shelving out of the way has come in handy for several of the more crowded programs offered this year.

Teen services continued to experiment with different kinds of programming each month to see what teenagers in Litchfield were most interested in. As part of the Summer Reading Challenge, teens enjoyed both an escape room program and the one-shot role-playing game, “Honey Heist.” The year was rounded out the year with a reprise of the successful Teen Holiday Maker Space, offering teens a chance

to make gifts for the people in their lives, or just craft something fun for themselves.

Teen services also has been undertaking more “bridging” programs for tweens (defined as 9-12 years old), to retain more of them as regular patrons as they age into the teen collection and programs. To that end, we started offering regular board game programs, as well as a Star Wars Craft Day, and a very well-attended Cupcake Wars event.

The Library Collection

As of year-end 2022 the library collection included 17,143 holdings including books, audiobooks, DVDs, kids’ music, magazines, newspapers, activity passes, etc. Patrons used Koha, the library’s online catalog and account management system, to manage their library accounts, search the catalog, place holds, renew items, create reading lists, comment and rate what they read, receive email reminders of items coming due, etc.

The Virtual Library Collection

With library card number and password, patrons had free access to the online resources below. Visit our website for links to these resources.

- **Libby / New Hampshire Downloadable Books—** Access to a state-wide collection of 35,218 downloadable audiobooks, ebooks, and magazines.
- **Hoopla—** Access to over 1.3 million downloadable audiobooks, ebooks, comics, magazines, music, movies, and TV series.
- **LinkedIn Learning—** Over 16,000 courses in 7 different languages teaching the latest software, creative, and business skills with bite-sized tutorials or comprehensive courses from expert instructors at your own pace. Topics include management, leadership, marketing, multimedia, design, web development, social media skills, and more. Certificates of Completion are available. New courses added weekly.
- **Mango Languages—** 70 language courses ranging from Spanish to Swahili, English to Icelandic, and Shakespeare to Pirate.
- **NovelList Plus and NovelList Plus K-8—** Provides information on titles and authors, recommendations on fiction and non-fiction

- titles, series info, read-alikes, book award lists, and much more.
- **Heritage Quest**—Genealogy resources, including full text of historic texts and genealogies, Census, revolutionary War records, Persi, etc.
- **NH Driving Tests**—Driver education practice tests based on NH's DMV materials.

Community Value Through Library Use

Weighing the 2022 taxpayer investment \$303,177 against the cost for patrons to purchase the items and services provided to them of \$495,762, taxpayers enjoyed a return on investment of \$195,585 or 64%. (Based on *Public Library Value Calculator*)

Personnel

The library welcomed two new employees: Jaedyn Sandquist as a Library Page and Russ De Pietro as Custodian.

Friends, Donors, Grantors, and Volunteers

The Friends of the Library funded activity passes to the SEE Science Center (Manchester) and the New England Aquarium (Boston).

Generous community partners gave a total of \$850 toward library programming. These funds helped the library to provide a robust summer of activities. Funding was received from Continental Paving, Tim's Turf, Linda Jacobson CPA, and Jolt Electric. Summer Reading Challenge prizes were donated by local and area businesses including Mel's Funway Park, Rocco's Pizza, McDonald's (Napoli Group), Let's Play Music & Make Art, Romano's Pizza, Market Basket, Papa Gino's, and many more. We offer our gratitude to each of these partners and donors.

In addition, the library received donations in memory of Kathleen Algeo, and several grants including two from NH Humanities for adult programs and two from United Way of Greater Nashua's Smart Start Early Childhood Success and Promoting Early Literacy programs for children's events.

We are also grateful to those individuals and groups who lent us a hand throughout the year.

- Catrina Ledoux of Cadouxdlle Dance Studio provided weekly Chair Yoga & Meditation classes at no charge to the library.

- Jenny Pelletier shared her knowledge raising chickens for eggs.
- Garden group members Betty Vaughan, Kate Stevens, Stacy Lamontagne, Ada Allen, and others who maintained the library gardens.

Finally, on behalf of Alexis, Ben, Lynn, Kerri, Regina, Jaedyn, and Russ, I'd like to express our gratitude to our many wonderful library patrons. We enjoy helping you find what you need, ordering what you want, and sharing a sense of community with you.

Respectfully submitted by,
Vicki Varick, Library Director

You can find the library on Facebook and Instagram and at <https://acmlnh.blogspot.com>.

2022 Library Statistics

General Physical Holdings Books, audiobooks, DVDs, music, magazines, newspapers, activity passes, etc.	17,143
Holdings Added or Removed Purchased additions Donated additions Withdrawals	1,156 131 1,257
Item and Resource Use Physical items: 94% increase Digital items: 9% increase Total	27,033 <u>11,922</u> 38,955
Activities and Attendance Activities: 17% increase Attendance: 33% increase	298 8,149
Registered Borrowers Total borrowers: 4% increase New borrowers: 102% increase	3,099 267
Patrons Served At library: 39% increase Virtual: 35% decrease Total	15,536 <u>4,449</u> 19,985



Aaron Cutler Memorial Library - 2022 Financial Report

Town Appropriations Checking

Beginning Balance 1/1/2022	\$41,751.14
INCOME	
Receipts*	303,177.00
Interest Income	310.15
TOTAL INCOME	303,487.15
EXPENDITURES	319,341.71
Ending Balance 12/31/22	<u>\$25,896.58</u>

*Receipts include town appropriation

Board of Trustees Checking

Beginning Balance 1/1/2022	\$16,608.98
INCOME	
Receipts*	7,336.73
Interest Income	61.77
TOTAL INCOME	7,398.50
EXPENDITURES**	7,429.55
Ending Balance 12/31/22	<u>\$16,577.93</u>

*Receipts include materials fines, fees, and replacements, donations, grants, faxes, and non-resident library cards.

** Expenditures include activity passes, honorary book purchases, community programs, library supplies, material replacements and multiple copies, staff appreciation gifts and volunteer awards, and reimbursible building expenses.

Board of Trustees Savings

Beginning Balance 1/1/2022	\$1,013.83
INCOME	
Receipts	0.00
Interest Income	0.32
TOTAL INCOME	0.32
EXPENDITURES	0.00
Ending Balance 12/31/22	<u>\$1,014.15</u>

Respectfully submitted by *Ruth Ellen Whitney*, Treasurer
ACML Board of Trustees

Account 11-4550.20 Aaron Cutler Memorial Library **2022 Year End Income & Expense Report**

12/27/2022

LINE #	DESCRIPTION	2022 Budget	2022 Actual	2022 Encumbered	2022 Total	2022 Difference
INCOME						
	Town Appropriation	303,177	303,177.00		303,177.00	
					0.00	
					0.00	
	Total Income	303,177	303,177.00	0.00	303,177.00	-

EXPENSES						
110	Salary - Library Director	65,497	63,016.00	3,527.16	66,543.16	(1,046.16)
120	Wages - Children's Librarian	38,044	34,532.60	1,473.92	36,006.52	2,037.48
121	Wages - Adult Services Libr	34,288	32,901.25	1,331.20	34,232.45	55.55
123	Wages - Assistant Librarian	39,281	34,916.99	1,411.41	36,328.40	2,952.60
126	Wages - Custodian	5,234	3,765.36	48.00	3,813.36	1,420.64
127	Wages - Page	9,704	10,306.90	498.93	10,805.83	(1,101.83)
140	Health Insurance Opt-Out	8,559	8,087.26	471.72	8,558.98	0.02
210	Health Insurance	35,752	35,752.32	0.00	35,752.32	(0.32)
211	Dental Insurance	2,034	2,002.80	0.00	2,002.80	31.20
220	Social Security	12,438	11,626.64	543.27	12,169.91	268.09
225	Medicare	2,894	2,719.16	127.05	2,846.21	47.79
290	Flexible Spending Account	0	0.00	0.00	0.00	-
	Payroll	253,725	239,627.28	9,432.66	249,059.94	4,665.06

341	Telephone	438	438.48	0.00	438.48	(0.48)
342	Software Purch. & Licenses	2,732	629.47	2,860.00	3,489.47	(757.47)
410	Electricity	4,996	4,629.83	650.43	5,280.26	(284.26)
411	Heating Oil	2,157	2,548.08	0.00	2,548.08	(391.08)
412	Water Usage	372	383.59	36.05	419.64	(47.64)
430	Equipment Maint. Contracts	3,159	1,902.12	530.05	2,432.17	726.83
434	Water Supplies	49	33.54	3.49	37.03	11.97
442	Trash Container Services	969	1,041.96	0.00	1,041.96	(72.96)
560	Dues and Subscriptions	964	891.24	157.99	1,049.23	(85.23)
613	Community Programs	2,087	1,722.48	485.56	2,208.04	(121.04)
625	Postage	177	135.36	37.50	172.86	4.14
626	Library Supplies	2,275	2,138.37	575.73	2,714.10	(439.10)
627	Automation Supplies	0	0.00	0.00	0.00	-
630	Building Maint. & Repair	2,206	949.99	840.48	1,790.47	415.53
631	Equipment Maint. & Repair	2,931	887.49	2,660.00	3,547.49	(616.49)
640	Custodial Maint. Supplies	451	527.09	190.22	717.31	(266.31)
641	Septic Tank Cleaning	0	0	0.00	0.00	-
650	Grounds Maintenance	1,662	1,600.69	0.00	1,600.69	61.31
670	Books and Media	18,555	16,190.68	6,318.97	22,509.65	(3,954.65)
671	Periodicals	1,140	878.04	53.99	932.03	207.97
741	Equipment Purchases	150	89.96	7.99	97.95	52.05
750	Furniture/Fixture Purchases	0	33.69	113.56	147.25	(147.25)
810	Mileage & Tolls	825	294.86	0.00	294.86	530.14
811	Seminars	610	98.92	0.00	98.92	511.08
834	Teen Program Supplies	200	72.38	127.68	200.06	(0.06)
835	Children's Program Supplies	322	220.22	103.84	324.06	(2.06)
899	Background Checks	25	25.00	0.00	25.00	-
	Other	49,452	38,363.53	15,753.53	54,117.06	(4,665.06)

Income Grand Total		303,177	303,177.00		303,177.00	
Expenses Grand Total		303,177	277,990.81	25,186.19	303,177.00	-

Trustees of Trust Funds

As required by the statutes, two accounts are established, one for Town Expendable Funds and one for Donated Funds. Originally established in People's United Bank, they are now deposits in M&T Bank, People's having merged with M&T mid-year, 2022.

Town Funds ended the year with a total of \$1,041,489.22, a decrease of \$806,025.10. This decrease is attributable to large expenditures from School Department Trusts In May and again in September.

Private donated funds decreased by \$5828.85 primarily due to payouts for scholarships to Campbell students.

No new funds were established in 2022.

Submitted by the Trustees of Trust funds

John J. Poulos Jr.

Dr. Steven Calawa

Michael Falzone

Town of Litchfield, NH
Trustees of Trust Funds

Page 1 of 2

<u>Account Name</u>	<u>Month End</u>		<u>DEC 2022</u>			
	<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Ending Balance</u>	
<i>Town Expendable Trust Funds</i>						
Earned Time Accrual Expendable Trust	\$ 59,110.73	\$ -	\$ -	\$ 4.65	\$ 59,115.38	
Town Celebration Fund	\$ 2,452.50	\$ -	\$ -	\$ 0.19	\$ 2,452.69	
Farmland/Development Fund	\$ 160,680.38	\$ -	\$ -	\$ 12.67	\$ 160,693.05	
Fire Facilities Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
School Building Maintenance Cap Reserve Fd	\$ 105,163.11	\$ -	\$ -	\$ 8.28	\$ 105,171.39	
School Education Fund	\$ 157,704.30	\$ -	\$ -	\$ 12.42	\$ 157,716.72	
School Technology Capital Reserve Fund	\$ 77,095.37	\$ -	\$ -	\$ 6.07	\$ 77,101.44	
Public Works Expendable Trust Fund	\$ 100,895.76	\$ -	\$ 60,000.00	\$ 7.94	\$ 40,903.70	
Library Vacation Accrual Expendable Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	
Building Systems Trust Fund	\$ 60,206.95	\$ -	\$ -	\$ 4.74	\$ 60,211.69	
Library Earned Time Accrual Expendable Trust Fund	\$ 8,181.01	\$ -	\$ -	\$ 0.64	\$ 8,181.65	
Fire Vehicle and Equip Repair Fund	\$ 76,366.87	\$ -	\$ 43,575.57	\$ 6.01	\$ 32,797.31	
Beautification Expendable Trust Fund	\$ 2,562.44	\$ -	\$ -	\$ 0.20	\$ 2,562.64	
Technology & Communication Exp Trust Fd	\$ 50,181.19	\$ -	\$ -	\$ 3.95	\$ 50,185.14	
School Class Size Reduction Exp Trust Fund	\$ 99,241.89	\$ -	\$ -	\$ 7.81	\$ 99,249.70	
General Assistance Exp Trust Fund	\$ 10,022.17	\$ -	\$ -	\$ 0.79	\$ 10,022.96	
School Capital Improvement Exp Trust Fund	\$ 125,083.68	\$ -	\$ -	\$ 9.85	\$ 125,093.53	
Property Revaluation Expendable Trust Fund	\$ 50,026.29	\$ -	\$ -	\$ 3.94	\$ 50,030.23	
Total Acct No. xx3358	\$ 1,144,974.64	\$ -	\$ -	\$ 90.15	\$ 1,041,489.22	

<i>Donated Funds</i>	<u>Starting Balance</u>	<u>Deposits</u>	<u>Withdrawals</u>	<u>Interest</u>	<u>Ending Balance</u>
Gravestone Repair	\$ 5,849.99	\$ -	\$ -	\$ 0.50	\$ 5,850.49
Hillcrest Cemetery Funds	\$ 4,049.73	\$ -	\$ -	\$ 0.34	\$ 4,050.07
Pinecrest Cemetery Funds	\$ 22,519.66	\$ -	\$ -	\$ 1.91	\$ 22,521.57
Aaron Cutler Library Memorial Fund	\$ 1,956.93	\$ -	\$ -	\$ 0.17	\$ 1,957.10
Aaron Cutler Library Maintenance Fund	\$ 65,228.73	\$ -	\$ -	\$ 5.53	\$ 65,234.26
Selah Bixby Library Fund	\$ 115.60	\$ -	\$ -	\$ 0.01	\$ 115.61
John Kennard Library Fund	\$ 566.78	\$ -	\$ -	\$ 0.05	\$ 566.83
Robert Chase Library Fund	\$ 186.48	\$ -	\$ -	\$ 0.02	\$ 186.50
School Joyce Choate Memorial Scholarship Fund	\$ 5,023.76	\$ -	\$ -	\$ 0.43	\$ 5,024.19
School Hesser Scholarship Fund	\$ 4,020.90	\$ -	\$ -	\$ 0.34	\$ 4,021.24
Total Acct No.xx4167	\$ 109,518.56	\$ -	\$ -	\$ 9.30	\$ 109,527.86



Proposed Budget

Litchfield

For the period beginning January 1, 2023 and ending December 31, 2023

Form Due Date: 20 Days after the Annual Meeting

This form was posted with the warrant on: 1/27/2023

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Name	Position	Signature
Scott Taylor	Budget	
WILLIAM HAYES	Budget	
Tara Hershberger	Budget	
Brian Bourque	Budget	
Keri Douglas	Budget	
Kate Stevens	Budget	
Robert Leary	Budget	
Deane Baskin	P	
John David Son	Budget	

This form must be signed, scanned, and uploaded to the Municipal Tax Rate Setting Portal:
<https://www.proptax.org/>

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>



New Hampshire
Department of
Revenue Administration

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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
General Government								
4130-4139	Executive	03	\$149,754	\$157,802	\$164,369	\$0	\$164,369	\$0
4140-4149	Election, Registration, and Vital Statistics	03	\$129,116	\$144,066	\$148,322	\$0	\$148,322	\$0
4150-4151	Financial Administration	03	\$580,671	\$568,813	\$627,590	\$0	\$627,590	\$0
4152	Revaluation of Property	03	\$29,068	\$27,210	\$27,330	\$0	\$27,330	\$0
4153	Legal Expense	03	\$64,765	\$25,721	\$25,721	\$0	\$25,721	\$0
4155-4159	Personnel Administration	03	\$747,676	\$833,218	\$841,044	\$0	\$841,044	\$0
4191-4193	Planning and Zoning	03	\$31,286	\$44,270	\$42,910	\$0	\$42,910	\$0
4194	General Government Buildings	03	\$319,779	\$274,901	\$275,766	\$0	\$275,766	\$0
4195	Cemeteries	03	\$15,387	\$13,887	\$13,887	\$0	\$13,887	\$0
4196	Insurance	03	\$63,259	\$78,960	\$85,886	\$0	\$85,886	\$0
4197	Advertising and Regional Association	03	\$15,463	\$16,875	\$16,757	\$0	\$16,757	\$0
4199	Other General Government		\$0	\$0	\$0	\$0	\$0	\$0
General Government Subtotal			\$2,146,224	\$2,185,723	\$2,269,582	\$0	\$2,269,582	\$0
Public Safety								
4210-4214	Police	03	\$1,886,375	\$1,968,744	\$1,992,305	\$0	\$1,992,305	\$0
4215-4219	Ambulance	03	\$73,265	\$70,500	\$74,000	\$0	\$74,000	\$0
4220-4229	Fire	03	\$1,032,634	\$1,051,072	\$1,075,466	\$0	\$1,075,466	\$0
4240-4249	Building Inspection	03	\$119,271	\$94,103	\$95,964	\$0	\$95,964	\$0
4290-4298	Emergency Management	03	\$14,749	\$17,281	\$7,227	\$0	\$7,227	\$0
4299	Other (Including Communications)		\$0	\$0	\$0	\$0	\$0	\$0
Public Safety Subtotal			\$3,126,294	\$3,201,700	\$3,244,962	\$0	\$3,244,962	\$0
Airport/Aviation Center								
4301-4309	Airport Operations		\$0	\$0	\$0	\$0	\$0	\$0
Airport/Aviation Center Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Highways and Streets								
4311	Administration	03	\$29,929	\$26,173	\$26,769	\$0	\$26,769	\$0
4312	Highways and Streets	03	\$796,124	\$844,227	\$906,296	\$0	\$906,296	\$0
4313	Bridges		\$0	\$0	\$0	\$0	\$0	\$0
4316	Street Lighting	03	\$11,080	\$8,800	\$8,800	\$0	\$8,800	\$0
4319	Other		\$0	\$0	\$0	\$0	\$0	\$0
Highways and Streets Subtotal			\$837,133	\$879,200	\$941,865	\$0	\$941,865	\$0
Sanitation								
4321	Administration	03	\$472,258	\$478,348	\$475,108	\$0	\$475,108	\$0
4323	Solid Waste Collection		\$0	\$0	\$0	\$0	\$0	\$0
4324	Solid Waste Disposal		\$0	\$0	\$0	\$0	\$0	\$0
4325	Solid Waste Cleanup		\$0	\$0	\$0	\$0	\$0	\$0
4326-4329	Sewage Collection, Disposal and Other		\$0	\$0	\$0	\$0	\$0	\$0
Sanitation Subtotal			\$472,258	\$478,348	\$475,108	\$0	\$475,108	\$0
Water Distribution and Treatment								
4331	Administration		\$0	\$0	\$0	\$0	\$0	\$0
4332	Water Services		\$0	\$0	\$0	\$0	\$0	\$0
4335-4339	Water Treatment, Conservation and Other		\$0	\$0	\$0	\$0	\$0	\$0
Water Distribution and Treatment Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Electric								
4351-4352	Administration and Generation		\$0	\$0	\$0	\$0	\$0	\$0
4353	Purchase Costs		\$0	\$0	\$0	\$0	\$0	\$0
4354	Electric Equipment Maintenance		\$0	\$0	\$0	\$0	\$0	\$0
4359	Other Electric Costs		\$0	\$0	\$0	\$0	\$0	\$0
Electric Subtotal			\$0	\$0	\$0	\$0	\$0	\$0



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Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)
Health								
4411	Administration	03	\$29,265	\$30,685	\$30,685	\$0	\$30,685	\$0
4414	Pest Control	03	\$19,586	\$20,116	\$20,504	\$0	\$20,504	\$0
4415-4419	Health Agencies, Hospitals, and Other		\$21,255	\$21,255	\$0	\$0	\$0	\$0
	Health Subtotal		\$70,106	\$72,056	\$51,189	\$0	\$51,189	\$0
Welfare								
4441-4442	Administration and Direct Assistance		\$0	\$0	\$0	\$0	\$0	\$0
4444	Intergovernmental Welfare Payments		\$0	\$0	\$0	\$0	\$0	\$0
4445-4449	Vendor Payments and Other		\$2,080	\$0	\$0	\$0	\$0	\$0
	Welfare Subtotal		\$2,080	\$0	\$0	\$0	\$0	\$0
Culture and Recreation								
4520-4529	Parks and Recreation	03	\$125,296	\$124,213	\$130,540	\$0	\$130,540	\$0
4550-4559	Library	03	\$303,177	\$303,177	\$320,203	\$0	\$320,203	\$0
4583	Patriotic Purposes	03	\$1,710	\$1,550	\$2,000	\$0	\$2,000	\$0
4589	Other Culture and Recreation		\$0	\$0	\$0	\$0	\$0	\$0
	Culture and Recreation Subtotal		\$430,183	\$428,940	\$452,743	\$0	\$452,743	\$0
Conservation and Development								
4611-4612	Administration and Purchasing of Natural Resources	03	\$2,003	\$2,016	\$2,821	\$0	\$2,821	\$0
4619	Other Conservation		\$0	\$0	\$0	\$0	\$0	\$0
4631-4632	Redevelopment and Housing		\$0	\$0	\$0	\$0	\$0	\$0
4651-4659	Economic Development		\$0	\$0	\$0	\$0	\$0	\$0
	Conservation and Development Subtotal		\$2,003	\$2,016	\$2,821	\$0	\$2,821	\$0



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Appropriations

Account	Purpose	Article	Actual Expenditures for period ending 12/31/2022	Appropriations for period ending 12/31/2022	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
Debt Service								
4711	Long Term Bonds and Notes - Principal	03	\$1,300,000	\$130,000	\$110,000	\$0	\$110,000	\$0
4721	Long Term Bonds and Notes - Interest	03	\$107,188	\$107,188	\$125,558	\$0	\$125,558	\$0
4723	Tax Anticipation Notes - Interest	03	\$0	\$1	\$1	\$0	\$1	\$0
4790-4799	Other Debt Service		\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Subtotal			\$1,407,188	\$237,189	\$235,559	\$0	\$235,559	\$0
Capital Outlay								
4901	Land		\$0	\$0	\$0	\$0	\$0	\$0
4902	Machinery, Vehicles, and Equipment		\$0	\$0	\$0	\$0	\$0	\$0
4903	Buildings		\$0	\$0	\$0	\$0	\$0	\$0
4909	Improvements Other than Buildings		\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out								
4912	To Special Revenue Fund		\$0	\$0	\$0	\$0	\$0	\$0
4913	To Capital Projects Fund		\$0	\$0	\$0	\$0	\$0	\$0
4914A	To Proprietary Fund - Airport		\$0	\$0	\$0	\$0	\$0	\$0
4914E	To Proprietary Fund - Electric		\$0	\$0	\$0	\$0	\$0	\$0
4914S	To Proprietary Fund - Sewer		\$0	\$0	\$0	\$0	\$0	\$0
4914W	To Proprietary Fund - Water		\$0	\$0	\$0	\$0	\$0	\$0
4918	To Non-Expendable Trust Funds		\$0	\$0	\$0	\$0	\$0	\$0
4919	To Agency Funds		\$0	\$0	\$0	\$0	\$0	\$0
Operating Transfers Out Subtotal			\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Budget Appropriations					\$7,673,829	\$0	\$7,673,829	\$0



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Special Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for period ending 12/31/2023 (Recommended)	Selectmen's Appropriations for period ending 12/31/2023 (Not Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Recommended)	Budget Committee's Appropriations for period ending 12/31/2023 (Not Recommended)
4915	To Capital Reserve Fund		\$0	\$0	\$0	\$0
4916	To Expendable Trust Fund		\$0	\$0	\$0	\$0
4917	To Health Maintenance Trust Funds		\$0	\$0	\$0	\$0
4916	To Expendable Trusts/Fiduciary Funds	07	\$25,000	\$0	\$25,000	\$0
		<i>Purpose: Property Revaluation Expendable Trust Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	09	\$10,000	\$0	\$10,000	\$0
		<i>Purpose: General Assistance Expendable Trust Fund</i>				
4916	To Expendable Trusts/Fiduciary Funds	10	\$40,000	\$0	\$40,000	\$0
		<i>Purpose: Fire Vehicle and Equipment Repair Expendable Trust</i>				
4916	To Expendable Trusts/Fiduciary Funds	11	\$60,000	\$0	\$60,000	\$0
		<i>Purpose: Public Works Expendable Trust Fund</i>				
Total Proposed Special Articles			\$135,000	\$0	\$135,000	\$0



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Individual Warrant Articles

Account	Purpose	Article	Selectmen's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Selectmen's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)	Budget Committee's Appropriations for Appropriations for period ending 12/31/2023 (Recommended) (Not Recommended)
4220-4229	Fire	08	\$24,320	\$0	\$24,320	\$0
Purpose: Fire Weekend Coverage						
4415-4419	Health Agencies, Hospitals, and Other	05	\$20,600	\$0	\$20,600	\$0
Purpose: Human Services and Health Agencies						
4550-4559	Library	12	\$0	\$9,920	\$0	\$9,920
Purpose: Additional Assistant Librarian Hours						
4902	Machinery, Vehicles, and Equipment	06	\$656,899	\$0	\$656,899	\$0
Purpose: Purchase of a Fire Engine						
Total Proposed Individual Articles			\$701,819	\$9,920	\$701,819	\$9,920



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Taxes					
3120	Land Use Change Tax - General Fund	03	\$13,278	\$35,000	\$35,000
3180	Resident Tax		\$0	\$0	\$0
3185	Yield Tax	03	\$11,886	\$2,000	\$2,000
3186	Payment in Lieu of Taxes	03	\$26,111	\$25,494	\$25,494
3187	Excavation Tax	03	\$3,302	\$4,000	\$4,000
3189	Other Taxes		\$0	\$0	\$0
3190	Interest and Penalties on Delinquent Taxes	03	\$19,071	\$22,500	\$22,500
9991	Inventory Penalties		\$0	\$0	\$0
Taxes Subtotal			\$73,648	\$88,994	\$88,994
Licenses, Permits, and Fees					
3210	Business Licenses and Permits	03	\$2,608	\$1,850	\$1,850
3220	Motor Vehicle Permit Fees	03	\$1,952,430	\$1,964,500	\$1,964,500
3230	Building Permits	03	\$28,329	\$25,800	\$25,800
3290	Other Licenses, Permits, and Fees	03	\$32,483	\$31,300	\$31,300
3311-3319	From Federal Government	03, 06	\$335	\$657,249	\$657,249
Licenses, Permits, and Fees Subtotal			\$2,016,185	\$2,680,699	\$2,680,699
State Sources					
3351	Municipal Aid/Shared Revenues		\$0	\$0	\$0
3352	Meals and Rooms Tax Distribution	03	\$751,161	\$725,000	\$725,000
3353	Highway Block Grant	03	\$202,216	\$203,000	\$203,000
3354	Water Pollution Grant		\$0	\$0	\$0
3355	Housing and Community Development		\$0	\$0	\$0
3356	State and Federal Forest Land Reimbursement	03	\$181	\$181	\$181
3357	Flood Control Reimbursement		\$0	\$0	\$0
3359	Other (Including Railroad Tax)		\$0	\$0	\$0
3379	From Other Governments		\$2,788	\$0	\$0
State Sources Subtotal			\$956,346	\$928,181	\$928,181



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Revenues

Account	Source	Article	Actual Revenues for period ending 12/31/2022	Selectmen's Estimated Revenues for period ending 12/31/2023	Budget Committee's Estimated Revenues for period ending 12/31/2023
Charges for Services					
3401-3406	Income from Departments	03	\$25,758	\$17,273	\$17,273
3409	Other Charges		\$0	\$0	\$0
Charges for Services Subtotal			\$25,758	\$17,273	\$17,273
Miscellaneous Revenues					
3501	Sale of Municipal Property	03	\$7,800	\$1	\$1
3502	Interest on Investments	03	\$21,538	\$6,000	\$6,000
3503-3509	Other	03	\$18,477	\$14,051	\$14,051
Miscellaneous Revenues Subtotal			\$47,815	\$20,052	\$20,052
Interfund Operating Transfers In					
3912	From Special Revenue Funds		\$0	\$0	\$0
3913	From Capital Projects Funds		\$0	\$0	\$0
3914A	From Enterprise Funds: Airport (Offset)		\$0	\$0	\$0
3914E	From Enterprise Funds: Electric (Offset)		\$0	\$0	\$0
3914S	From Enterprise Funds: Sewer (Offset)		\$0	\$0	\$0
3914W	From Enterprise Funds: Water (Offset)		\$0	\$0	\$0
3915	From Capital Reserve Funds		\$0	\$0	\$0
3916	From Trust and Fiduciary Funds		\$0	\$0	\$0
3917	From Conservation Funds		\$35,408	\$0	\$0
Interfund Operating Transfers In Subtotal			\$35,408	\$0	\$0
Other Financing Sources					
3934	Proceeds from Long Term Bonds and Notes		\$0	\$0	\$0
9998	Amount Voted from Fund Balance	11, 09, 07, 10	\$135,000	\$135,000	\$135,000
9999	Fund Balance to Reduce Taxes		\$0	\$0	\$0
Other Financing Sources Subtotal			\$135,000	\$135,000	\$135,000
Total Estimated Revenues and Credits			\$3,290,160	\$3,870,199	\$3,870,199



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Budget Summary

Item	Selectmen's Period ending 12/31/2023 (Recommended)	Budget Committee's Period ending 12/31/2023 (Recommended)
Operating Budget Appropriations	\$7,673,829	\$7,673,829
Special Warrant Articles	\$135,000	\$135,000
Individual Warrant Articles	\$701,819	\$701,819
Total Appropriations	\$8,510,648	\$8,510,648
Less Amount of Estimated Revenues & Credits	\$3,870,199	\$3,870,199
Estimated Amount of Taxes to be Raised	\$4,640,449	\$4,640,449



Supplemental Schedule

1. Total Recommended by Budget Committee	\$8,510,648
Less Exclusions:	
2. Principal: Long-Term Bonds & Notes	\$0
3. Interest: Long-Term Bonds & Notes	\$0
4. Capital outlays funded from Long-Term Bonds & Notes	\$0
5. Mandatory Assessments	\$0
6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>)	\$0
7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>)	\$8,510,648
8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>)	\$851,065
Collective Bargaining Cost Items:	
9. Recommended Cost Items (Prior to Meeting)	\$0
10. Voted Cost Items (Voted at Meeting)	\$0
11. Amount voted over recommended amount (Difference of Lines 9 and 10)	\$0
12. Bond Override (RSA 32:18-a), Amount Voted	\$0
Maximum Allowable Appropriations Voted at Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>)	\$9,361,713

**Town of Litchfield, NH
Deliberative Session
February 4, 2023
Campbell High School**

Date Approved: Feb / 6 / 2023

In Attendance:

Moderator: Steve Perry, presiding

Select Board Members: Steven Webber, Chair; Robert Leary, Vice Chair; Rich Lascelles; Kevin Lynch; and Kim Queenan

Town Administrator: Kim Kleiner

Town Clerk: Terri Briand

Attorney for the Town: Joe Driscoll

Budget Committee Members: John David Son, Chair; Kate Stevens, Vice Chair; Derek Barka; Brian Bourque; Keri Douglas; William Hayes; Scott Taylor; Robert Leary, Select Board Representative; Tara Hershberger, School Board Representative

A. Call to Order:

Mr. Perry called the meeting to order at 10:06 am, followed by the Pledge of Allegiance.

Mr. Perry mentioned that smoking is not permitted anywhere on school property. The restrooms are located past the auditorium on the right; emergency exits are located in the back of the room, and located on the side of the stage and in the back of the stage. Mr. Perry noted that food and drinks are not allowed in the auditorium, but special consideration would be granted to people who have to speak and are on stage.

Mr. Perry asked that people turn off their cell phones or silence them.

Mr. Perry commented that only those allowed to vote may sit in the center or on the left. Those present just to attend must sit to the right as they enter.

Selectman Steve Webber, Chair, introduced the Select Board:

- a. Steven Webber, Chair
- b. Robert Leary, Vice-Chair
- c. Rich Lascelles

- d. Kevin Lynch,

c. Dr. Kim Queenan

Mr. Webber also introduced the following:

- a. Attorney Joe Discroll from The Mitchell Municipal Group
- b. Kim Kleiner, Town Administrator
- c. Karen White, Finance Director/Assistant Administrator
- d. Terri Briand, Town Clerk/Tax Collector
- e. Michael French, Police Administrator
- f. Doug Nicoll, Interim Fire Chief
- g. Kevin Brown, Road Agent
- h. David Mellen, Transfer Station Manager
- i. John Brunelle, IT Director
- j. Vicki Varick, Librarian
- k. Litchfield Community Television Staff (LCTV)

John David Son introduced the Budget Committee:

- a. John David Son, Chair
- b. Kate Stevens, Vice-Chair
- c. Derek Barka
- d. Brian Bourque
- e. Kerri Douglas
- f. William Hayes
- g. Scott Taylor
- h. Robert Leary, Selectman Representative
- i. Tara Hershberger, School Board Representative

Mr. Perry, recognized John Brunelle as the Assistant Moderator.

Mr. Perry went over the rules and procedures of the Deliberative Session.

- a. The goal of today is to review, discuss and amend as necessary the warrant articles that have been presented by the Select Board and the Budget Committee for the taxpayers' votes on voting day.
- b. Mr. Perry read the Moderator's rules and announced that the election would be held on March 14, 2023, from 7:00 am – 7:00 pm at CHS gymnasium.
- c. If someone wishes to speak, they must come up to the microphone and provide their name and address for the record.
- d. If the Board and Committee members wish to talk, they must come up to the podium; if they want to provide a comment or amendment as a citizen, they must go to the microphone on the floor.

Note: The order of business of the Deliberative Session is sometimes conducted out of the warrant articles' numeric sequence. Recording activity in chronological order would make the minutes challenging to follow; therefore, the articles will be listed, with action taken thereon, in the order in which they were listed on the warrant.

As customary, Mr. Perry asked voters if they favored allowing non-voters and employees of the Town who were in attendance to comment during the meeting.

The majority favored allowing non-voters and/or employees of the Town to comment during the Deliberative Session.

B. Business

Article 2 - Zoning Amendment No. 2 - Demolition Review Ordinance

Amend Section 1040.00, Demolition Review Ordinance, to make the ordinance applicable to buildings that are 60 years old or older rather than to buildings built prior to 1960.

Amend Section 1042, Demolition Review Ordinance, to read as follows (language to be added is shown in italics, language to be removed is shown in strikethrough)

1042.00 Criteria

Any building or part of a building in the Town of Litchfield will fall under the terms of this article where:

- a. The proposed demolition is greater than five hundred (500) square feet of gross floor area;
AND
- b. The building was constructed ~~prior to 1960~~, *60 years or earlier* at the time of submission of the Demolition Permit Application.

NOTE:

Recommended by the Planning Board (5-0-0)

Kate Stevens, Vice-Chair of the Planning Board, mentioned that this ordinance was passed a few years ago, and the intent was to create a pause in the demolition process of a property. The delay would allow the Heritage Commission to review the Town's architectural, historical, and cultural significance to the Town. She noted that the property owners still would have the right to do with the property as they wish. She pointed out that buildings built after 1960 could have significance to the Town. Ms. Stevens used the pink house as an example. In 50 years, a new owner may want to demolish the house. The delay would allow the Heritage Commission to speak to the house owner.

Ms. Stevens pointed out that under the current ordinance, the Heritage Commission would not be able to delay the demolition.

Marion Colby, 318 Charles Bancroft Highway, noted that Ms. Stevens mentioned the Historical Society when it was the Heritage Commission.

Mr. Perry said that the article would be presented as written.

Article 3 - Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling \$7,673,829. Should this article be defeated, the default budget shall be \$7,716,898, which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2023 tax rate impact: \$0.11.

NOTE:

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (7-1-0)

John David Son, Chair of the Budget Committee, mentioned that the Budget Committee started with Town Reviews on 9/29, 10/6, and 10/13. The Select Board provided the budget to the Budget Committee on 10/17, which was \$7,965,711, an increase of \$552,674 or 7.46% larger than the FY2022 Budget. Mr. Son pointed out that the proposed budget was \$246,281 over the tax cap. He noted that the current tax cap is an increase of \$175,000 over the prior year's taxes raised.

Mr. Son commented that the Budget Committee is obligated to present a budget below the tax cap. The Committee can only approve warrant articles combined with the Operating Budget that does not exceed the tax cap. He pointed out that an amended budget at the Deliberative Session is no longer considered the Budget Committee's budget.

Mr. Son reviewed some of the reductions made by the Committee:

a. Police Department	\$182,891
b. Debt Services	\$25,000
c. Fire Department	\$18,180
d. Highway Department	\$11,847
e. Library	\$11,785
f. Additional Reductions	<u>\$41,093</u>
Total =	\$290,796

Mr. Son noted that the Committee made additional reductions at their January 5 meeting to recommend Articles 5 (Health and Human Services) and 8 (Fire Weekend Coverage). The Budget Committee felt strongly about supporting Articles 5 and 8, so they made further reductions to the Operating Budget.

The Budget Committee's budget is \$7,673,829, an increase of \$260,792 or 3.52% higher than the FY2022 Budget. Mr. Son pointed out that the proposed budget is \$45,601 under the tax cap.

Steve Gannon, 12 Nescenkeag Drive and Chair of the Rec Commission, motioned to amend Article 3 and add \$8,000 back to the bottom line budget. There was a second.

Mr. Gannon mentioned that the Rec Commission, along with other Departments in Litchfield, had significant reductions made to their budget because of the tax cap. Mr. Gannon noted that he was making this motion to hopefully restore the funds removed from the Rec Commission's budget. He commented that the Commission is responsible for seven properties in Town and five of the properties of fields, which groups play soccer, baseball, softball, and lacrosse on. The Commission is also responsible for the upkeep of Talent Hall.

John Latsha, 10 McElwain Dr, asked if the Rec Commission would use ARPA funds for their budget. Mr. Gannon stated that the Commission would use the ARPA funds provided by the Select Board to build the pickleball courts and a new irrigation system at Roy Memorial Field.

Mr. Latsha asked if there was \$8,000 from the ARPA funds to give to the Rec Commission.

Town Administrator Kim Kleiner stated that at the last Select Board meeting, the Board agreed to purchase a backhoe for \$151,900. The Board agreed to use ARPA funds to purchase a fire truck, IT equipment for the Police Department, and lasers.

Ms. Kleiner stressed that the Town only received \$904,000 in ARPA funds.

Tim Kearns, 1 Brickyard Drive, asked if the Rec Commission charges for using the fields. Mr. Gannon mentioned that the Rec Commission does not charge for using the fields because it would change the levels of service required and liability.

Keri Douglas, a Budget Committee member, stated that she appreciated Mr. Gannon's request, but she pointed out that they have a bottom-line budget. If the Town increases the Budget by \$8,000 and something happens elsewhere in Town, there is no guarantee that the Rec Commission will see the funds they asked for.

Scott Taylor, a Budget Committee member, suggested that the Rec Commission find other ways to fund its budget. Mr. Gannon said the Rec Commission had tried his suggestions, but the Commission is already receiving pushback from the leagues.

Peter Ames, 21 Moose Hollow Road, and Rec Commission member, stressed that the Rec Commission needed the additional funds. He pointed out that if something was to break and the Commission could not afford to fix the break, then the field or facility would have to be closed.

Jayson Brennen, 23 Aldrich Street, commented that he understood that the funds cut included the Fishing Derby, Fall Fest, and the Spirit of Litchfield events. Mr. Gannon said that those events were not affected the last time he checked. Mr. Brennen said that he supported increasing the Rec Commission's Budget.

Mr. Perry called for a vote. The vote was Yes - 47 and No - 10.

The article for the Operating Budget was increased by \$8,000. Mr. Perry said that the amended Operating Budget would be on the ballot.

Article 4 - Amending the Tax Cap

Shall we adopt the provisions of RSA 32:5-b and amend the tax cap whereby the Budget Committee shall not submit a recommended budget that increases the amount to be raised by local taxes based on the prior fiscal year's actual amount of local taxes raised, by no more than 5% rather than the existing \$175,000. The estimated 2023 tax rate impact is \$0.00.

NOTE:

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (5-4-0)

Town Administrator Kim Kleiner mentioned that the tax cap is based on the estimated amount of taxes raised.

32:5-b Local Tax Cap

In a town or district that has adopted this section, the estimated amount of local taxes to be raised for the fiscal year, as shown on the budget certified by the governing body or the budget committee and posted with the warrant for

the annual meeting pursuant to RSA 32:5, shall not exceed the local taxes raised for the prior year, as shown on the same budget and adjusted as provided in paragraph 1-a, by more than the tax cap authorized when this section was adopted.

Ms. Kleiner reviewed the history of Litchfield's tax cap. The tax cap was a warrant article in 2016 and was originally supposed to be a percentage of 5.5%. During the Deliberative Session, it was changed to no more than \$175,000. And it passed in the March election.

Ms. Kleiner pointed out that as revenues decrease, so does the tax cap. She noted that the Town is expecting its revenue to decrease. She went over what "a prior fiscal year's actual amount of local taxes raised, by no more than 5%" would look like.

Tim Kearns, 1 Brickyard Drive, mentioned that the last sentence of the article reads, "The estimated 2023 tax rate impact is \$0.00," and wondered how the Town came up with "no tax impact" when there were no appropriations. Ms. Kleiner informed Mr. Kearns that this was not an article that required a tax impact for 2023.

Mr. Perry said that Mr. Kearns made an amendment to strike "The estimated 2023 tax rate impact is \$0.00" from the article. Mr. Gannon seconded the motion.

Joe Driscoll, an attorney from the Mitchell Municipal Group, commented that the taxpayers in the Town voted and approved a warrant article that the residents required that the annual budget, and special warrant articles that have a tax impact, as determined by the governing body, shall include a notation. He informed Mr. Kearns that the information was added as per the requirement voted on by the residents.

Mr. Kearns said that because the tax impact was considered zero, he did not want that information included in the warrant article. Mr. Kearns added that because he was part of the governing body he wanted the last sentence removed from the article. Mr. Driscoll reminded Mr. Kearns that he is part of the legislative body and the Select Board is the governing body.

Mr. Kearns asked if his amendment was legal, and Mr. Perry said that he submitted it the appropriate way, but it is up to Mr. Driscoll to decide whether it is legal or just. Mr. Driscoll said that the Moderator could accept the amendment, but it could undermine the article.

Andrew Cutter, 6 Moose Hollow Road, asked to call the question.

Mr. Perry asked for a vote, and the result was a significant "no."

Mr. Son stressed that the Budget Committee did not consider the 5% as an annual increase. He noted that this would provide the Budget Committee with the flexibility to increase the budget when times are tough but also provide a responsible budget.

Ms. Stevens noted that she voted in favor of the article. Ms. Stevens added that she would like to see something added to the article to hold the Budget Committee to a lower percentage.

Tara Hershberger, School Board and Budget Committee member, voted against the article. Ms. Hershberger commented that looking at the total appropriations and the warrants that were passed, the Town was looking at a 4% increase in the Town Budget.

Ms. Hershberger noted that the Select Board took minimal action to reduce the budget before handing it over to the Budget Committee. Ms. Hershberger added that the Select Board needs to ask hard questions and make priority decisions.

Ms. Douglas mentioned that she agreed with Ms. Hershberger that the tax cap should be a percentage, but not 5%.

Ms. Douglas amended the article to 4%, and the motion was seconded.

Selectman Webber stated that if the motion passes, the Town will be worse off than it was before the vote. When the tax cap was originally implemented, the \$175,000 was equal to 4.9%. Ms. Kleiner pointed out that the Select Board went with the 5% because that percentage would allow the Town to keep the services consistent. Ms. Kleiner added that she could not see the Town being able to guarantee all of its services at 4%.

Selectman Leary stated the comment that the Select Board punted on the expenditures was a crock. He noted that the added cost of fuel, electricity, salt, and the union contract put the Town over the tax cap before they had a chance to start.

Mr. Perry called for a vote. The vote was Yes - 11 and No - 48.

Mr. Perry said that the article would be presented as written.

Article 5 - Human Services and Health Agencies

Shall the Town vote to raise and appropriate the sum of \$20,600 to support Human Services and Health Agencies providing services to the Town of Litchfield? Estimated 2023 tax rate impact: \$0.02.

NOTE:

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

Selectman Steven Webber mentioned that at a Town Meeting several years ago there was a warrant article that established a Committee that would look at the Health and Human Services requests. The Town has a Health Officer, Welfare Officer, and a Citizen Representative. He noted that the agencies contact the Town every year and request funding to help people.

Mr. Webber stated that the Committee reviews the requests and makes suggestions to the Select Board regarding which agencies to give money to and how much. He reviewed the list of agencies the Town would like to help fund. The total amount requested is \$20,600.

Ralph Boehm, 6 Gibson Drive. Mr. Boehm stated that he is a State Representative and is on the Hillsborough County

Executive Committee. Mr. Boehm asked if the Select Board looks at the County Budget and sees what the County is paying. Mr. Boehm mentioned that he was concerned that the following agencies were receiving too much money:

- a. The American Red Cross
- b. Greater Nashua Mental Health
- c. Big Brother Big Sister
- d. Bridges
- e. Lamprey Health Care
- f. CASA (Court Appointed Special Advocate)
- g. Meals on Wheels
- h. Family Promise
- i. United Way 211

Ms. Kleiner stated that the Committee looks at the financial statements of agencies, and they also look at the review of funding that the agencies have received. The Committee looks to see how much of the funding is being spent on the residents of Litchfield.

Brian Dodge, Heron Drive. Mr. Dodge asked about the bottom line budget and if the funding would go directly to these agencies, unlike the Rec Commission's request for funds. Mr. Webber said if warrant article 5 is approved, then the funds would go directly to the agencies.

Mr. Son explained that the difference between the Rec Commission and the Health Agencies is primarily that the Rec Commission does not have a warrant article requesting funds. He acknowledged that this warrant article is a way to help the neediest residents in Litchfield. Mr. Son noted that when people are voting they look at the tallies to see how the Select Board and the Budget Committee voted.

A resident asked why the funding for this warrant article did not come from the unassigned fund balance. Mr. Webber stated that funding Health and Human Services has historically been a warrant article. He added that before the Town gives the money to charities, the taxpayers should vote to decide whether to provide the funding. Mr. Webber noted that this was the type of situation in which the taxpayers should have a say.

Mr. Perry said that the article would be presented as written.

Article 6 - Fire Engine Purchase

Shall the Town vote to approve spending the sum of \$656,899 for the purpose of purchasing a fire engine with equipment and attachments for the Fire Department and to utilize funds received from the American Rescue Plan Act (ARPA) for this purpose. The estimated 2023 tax rate impact: \$0.00

NOTE:

Recommended by Board of Selectmen (4-0-0)
Not Recommended by Budget Committee (9-0-0)

Interim Fire Chief Doug Nicoll commented that for four years the Fire Department has been trying to replace the fire truck that is 28-years old and has a trade in value of \$7,262. The Town spent approximately \$60,000 in 2022 to fix and maintain the 28-year old fire truck. The Town put \$25,000, in 2022, to fix and maintain the second oldest fire truck, and the fire truck that they want to replace needs approximately \$100,000 worth of repairs.

The current fleet consists of:

- | | |
|--|--------------|
| a. 1991 KME Mack Tanker 3 | 32 years old |
| b. 1995 Spartan Engine 2 | 28 years old |
| c. 1997 Stuart Forestry 2 | 26 years old |
| d. 1998 Freightliner Rescue 1 | 25 years old |
| e. 2001 KME Engine 4 | 22 years old |
| f. 2003 E-One Engine 1 | 20 years old |
| g. 2004 Ford F550 Forestry 1 | 19 years old |
| h. 2019 Ford F250 Pick up Utility | 4 years old |
| i. 2022 New Chevy 1500 Pick-up Command | 1-year-old |

Interim Fire Chief Nicoll reviewed the Fire Department issues in 2022 with the current fleet of fire trucks.

Interim Chief Nicoll said an E-One fire truck is available for purchase at the 2021 price. As specified, the proposed price for the 2023 E-One Stainless-Steel Typhoon Demo apparatus is **\$664,161**.

The price includes:

- a. Training for the Litchfield Fire / Rescue
- b. Lettering
- c. Apollo deck gun with base and stack tips
- d. Ram XD Monitor with mounting bracket
- e. Matflex Black for compartment floors only
- f. (2) 10' sections of hard suction hose
- g. Floating strainer / 3" to 4" Stortz adapter
- h. NH DOT Inspection
- i. Ladders, 24', 14', 10' attic, Alco-Lite brand
- j. Install customer-supplied radio
- k. SCBA bottle/pack mounting bracket L2 compartment
- l. Trade in for Spartan 3D pumper - \$7,262.
- m. 25-year warranty (bumper to bumper)
- n. 10 - 12 year paint warranty (not prorated)

The price with the trade-in is **\$656,899**.

Selectman Leary reviewed the history regarding the decision to purchase a fire truck with ARPA funds. He mentioned how the Select Board was able to spread the ARPA funds between the Highway, Police, Fire, and IT Departments.

Mr. Leary said that he hoped that the taxpayers would back the purchase of the fire truck because the Town has spent a lot of money maintaining and repairing old fire trucks.

Selectman Lascelles mentioned that last year there was a proposal that came before the Town for a new fire truck. He noted that the Budget Committee was forced to not recommend the fire truck because of the tax cap. Mr. Lascelles commented that he was surprised that the warrant article for a new fire truck was voted down and other articles passed. He stated what ARPA funds were and how they could be used.

Mr. Lascelles commented that Litchfield was lucky that the warrant article for a fire truck was voted down in 2022. The Town has a better deal this year, and he urged the voters to support the article to purchase a fire truck.

Mr. Perry said that the article would be presented as written.

Article 7 - Property Revaluation Expendable Trust Fund

Shall the Town vote to raise and appropriate \$25,000 to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum is to come from the unassigned fund balance, and no amount is to be raised from new taxation. Estimated 2023 tax rate impact: \$0.00.

NOTE:

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (8-1-0)

Dr. Queenan stated that the constitution and statutes of the State of New Hampshire require that property subject to a tax based on value be revalued at least once every five years. She noted that the purpose is to maintain actual property values.

Dr. Queenan mentioned that the next revaluation is in 2025. The cost for the revaluation is approximately \$100,000. The Expendable Trust Fund, as of December 2022, has a fund balance of \$50,030.23, and the goal is to establish a \$100,000 balance by 2024.

Mr. Perry said that the article would be presented as written.

Article 8 - Fire Weekend Coverage

Shall the Town vote to raise and appropriate the sum of \$24,320 to fund the fire station approximately 32 hours per weekend, effective April 1, 2023. These hours would be filled with on-call firefighters. Therefore, there would be no associated benefits or other related costs. Estimated 2023 tax rate impact: \$0.02.

NOTE:

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

Interim Fire Chief Doug Nicoll stated that the Litchfield Fire Rescue is a combination of two full-time firefighters, who work Monday through Friday from 8 am until 4 pm, and 24 on-call firefighters.

Interim Fire Chief Nicoll said that the Fire Department operates 24 hours a day, 365 days a year, but only physically mans the fire station during the regular work week. The Department responds daily to emergencies with an average of 64 to 80 calls per month.

Interim Chief Nicoll mentioned that Saturdays and Sundays are the busiest days of the week, and no one is physically at the station. He noted that 200 emergency calls on the weekend occurred in 2022, and they responded to 728 emergency calls last year.

Selectman Leary commented that the Town is growing along with the number of activities. He noted that the Fire Department does a fantastic job, and with the Town increasingly getting older, the Town needs a Department that is

available. Mr. Leary hoped that the taxpayers would support the warrant article.

John Latsha, 10 McElwain Drive. Mr. Latsha asked how it would be determined who works the weekend shifts. Interim Chief Nicoll said that 99% of the Department are EMTs, and the Department would put out a list in advance to see who would cover the shifts. He noted that they also have a per diem roster of firefighters that work in other towns. If the firefighters in Litchfield cannot cover the shift, they would have someone on the per diem roster cover it.

Mr. Perry said that the article would be presented as written.

Article 9 - General Assistance Expendable Trust Fund

Shall the Town vote to raise and appropriate \$10,000 to be placed in the General Assistance Expendable Trust Fund as previously established? This sum is to come from the unassigned fund balance, and no amount is to be raised from new taxation. The estimated 2023 tax rate impact is \$0.00.

NOTE:

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

Selectman Leary mentioned that he had noticed the type of houses being built in Town, and the incomes are rising. He noted that it is essential that the residents remember the people who are not as fortunate. Mr. Leary pointed out that it is the law that the Town provides assistance to those who need help with rent, medication, and fuel assistance.

Mr. Perry said that the article will be presented as written.

Article 10 - Fire Vehicle and Equipment Repair Expendable Trust Fund

Shall the Town vote to raise and appropriate \$40,000 to be placed in the Fire Vehicle and Equipment Repair Expendable Trust Fund as previously established? This sum is to come from the unassigned fund balance, and no amount is to be raised from new taxation. The estimated 2023 tax rate impact: \$0.00.

NOTE:

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

Selectman Rich Lascelles mentioned that when a town has a fleet of fire trucks that are over 20 years old, the town needs to have maintenance and repair funds.

Tim Kearns, 1 Brickyard Drive. Mr. Kearns asked if this fund was dedicated to repairs and maintenance, or if the funds could be used for something else. Ms. Lascelles stated the funds are dedicated to the repairs and maintenance of the fire apparatus.

Mr. Perry said that the article will be presented as written.

Article 11 – Public Works Expendable Trust Fund

Shall the Town vote to raise and appropriate the sum of \$60,000 to be placed in the Public Works Expendable Trust Fund as previously established? This sum is to come from the unassigned fund balance, and no amount is to be raised from new taxation. Estimated 2023 tax rate impact: \$0.00.

NOTE:

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

Selectman Lynch mentioned that this warrant article is similar to the Fire Vehicle and Equipment Repair Expendable Trust Fund. The Town creates an account with a balance of \$100,000 to pay for items like salt.

Mr. Lynch commented that the balance as of the end of December 2022 was \$40,903.70, and the goal is to establish a balance of \$100,000. In 2022, the Town expended \$35,000 for a truck, \$21,315 for a sander/salter, and \$7,598 for a wing plow. The balance of the funding came from the Highway Department's Operating Budget.

Mr. Perry said that the article will be presented as written.

Article 12 – Additional Assistant Librarian Hours

Shall the Town vote to increase the weekly hours of the Assistant Librarian #2 position from 8 hours per week to 24 hours per week effective April 1, 2023, for an estimated annual wage, benefit and other related costs of \$13,312 and further vote to raise and appropriate the sum of \$9,920 for wage, benefit and other related costs for the period of April 1, 2023, to December 31, 2023. The estimated 2023 tax rate impact is \$0.01.

<u>Wages & Benefits</u>	<u>2023</u>	<u>2024</u>
Wages	\$9,215	\$12,366
SSI	\$571	\$767
Medicare	\$134	\$179
Total	\$9,920	\$13,312

NOTE:

Not Recommended by Board of Selectmen (2-3-0)

Not Recommended by Budget Committee (3-6-0)

Donna Ferguson, Chair of the Library Board, said that the need for an Assistant Librarian dedicated to children's services is becoming more critical. Ms. Ferguson described the benefits of increasing the hours of Assistant Librarian #2.

John Latsha, 10 McElwain Drive. Mr. Latcha asked why the Select Board and the Budget Committee did not support the warrant article.

Selectman Lascelles said that he voted "no" because it was a matter of spending priorities. Mr. Lascelles noted that this year the Board had tough choices to make and he did not believe the increased hours were justified.

Chair John David Son said that he agreed with Mr. Lascelles that this was a tough year. He agreed that the Assistant Librarian is a vital role for the children in the community but the Committee had to look at areas that they could

Scott Taylor, Budget Committee, commented that he voted "no" because the budget came in over the tax cap and they needed to take action to eliminate a Police Officer position. He did not feel it would have been appropriate to then increase the hours of the Assistant Librarian.

Mr. Perry said that the article will be presented as written.

Article 13 - Street Discontinuance

Class VI Road Discontinuance

To see if the Town will vote to completely discontinue Parcel 20-18 Road, a Class VI road. If discontinued, the owners of property abutting the road will continue to have private rights to use the road to access their property.

NOTE:

Recommended by Board of Selectmen (5-0-0)

No action was required by the Budget Committee.

Selectman Kevin Lynch showed a map of where the street is located.

The abutters were informed by Certified Mail on January 19, 2023. He added that the municipalities have the power to completely discontinue a road by a vote at a Town Meeting (RSA 231:43) The effect of completely discontinuing a road is the dissolution of the public right of way. With the ending of the public interest, the land returns entirely to the control of the abutting owners.

While the Town may vote to completely discontinue a road, any private easements that follow the public right of way, e.g. utilities, would still be intact.

Mr. Perry said that the article would be presented as written.

Article 14 - Veterans Tax Credit

Optional Veterans Tax Credit (RSA 72:28)

Shall the town vote adopt the provisions of RSA 72:28, Optional Veterans' Tax Credit? If adopted, the credit will apply to every resident of this state who is any person who is a veteran, as defined in RSA 21:50, and served not less than 90 days of active service in the armed forces of the United States in any qualifying war or armed conflict listed in this section, and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty by a member of the national guard or reserve shall be included as service under this subparagraph; (b) Every resident of this state who was terminated from the armed forces because of a service-connected disability; or the surviving spouse of such resident; and (c) The surviving spouse of any resident who suffered a service-connected death. If adopted, the credit granted will be \$750, the amount adopted by the town in 2022.

NOTE:

This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

Selectman Leary mentioned that this was a housekeeping duty by the State. The State of New Hampshire includes active-service members in the Tax Credit. He noted that if an active-duty military member owns property in Litchfield, they would be entitled to the Veterans Tax Credit.

Selectman Lascelles stated that a key part to this is that for the Veterans Tax Credit to take effect, the taxpayers have to vote "yes" on both Tax Credits.

Mr. Kearns asked if the residents voted the article down, would that mean the current Veterans Tax Credit would stop? Selectman Lascelles stated that the State has a \$50 tax credit that would still be in effect. He added that if the taxpayers voted the article down, the Town tax credit would stop.

Selectman Lascelles commented on the tragic death of a firefighter and a paramedic, Todd Berube. Mr. Lascelles mentioned that Mr. Berube had a connection with Litchfield, Hudson, and Milford. He added that Mr. Berube was a call firefighter for Litchfield, and his children went to school in Litchfield until this year.

Mr. Lascelles stated that people could still get the stickers at the Litchfield and Hudson Fire Departments, selling for \$10 apiece. The money collected is going to the family of Todd Berube.

Mr. Perry said that the article would be presented as written.

Article 15 - All Veterans Tax Credit (RSA 72:28-b)

Shall the Town vote to adopt the provisions of RSA 72:28-b, All Veterans Tax Credit? If adopted, the credit will be available to any resident who is a veteran, as defined in RSA 21:50, and served not less than 90 days on active service in the armed forces of the United States and continues to serve or was honorably discharged or an officer who continues to serve or was honorably separated from service; or the spouse or surviving spouse of such resident, provided that training for active duty or state active duty by a member of the national guard or reserve shall be included as service under this paragraph; provided however that the person is not eligible for and is not receiving credit under RSA 72:28 or RSA 72:35. If adopted, the credit granted will be \$750, the same amount as the optional veterans' tax credit voted by the Town under RSA 72:28.

NOTE:

This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

Recommended by the Board of Selectmen (5-0-0)

Mr. Perry said the article would be presented as written.

Article 16 - By Petition

Mr. Kearns stated that he would like to make a motion, according to RSA 31:39, to see if the Town would adopt a bylaw that any statements placed in the Town of Litchfield warrants are the whole truth.

Attorney Driscoll commented that you could not add any more potential articles to be voted on by the legislative body. He noted RSA 39:2 and mentioned that the legislative body needed to be properly warned so everybody in the legislative body could come here and vote on it.

Mr. Driscoll explained why the petition warrant article could not be accepted. Mr. Perry said that the motion was disqualified.

C. Adjournment:

Hearing no further discussion or business, the Moderator thanked all who attended and accepted a motion to adjourn.

A motion was made to adjourn the meeting at 12:52 pm. The motion was seconded. The motion passed.

D. After Deliberative Session:

The Budget Committee revoted on Articles 3 and 6.

Article 3 - Operating Budget

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for other purposes set forth therein, totaling \$7,681,829. Should this article be defeated, the default budget shall be \$7,716,898, which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2023 tax rate impact: \$0.11.

Motion: (K. Douglas / K. Stevens) So made.

Discussion: None

Vote: (8-1-0) The motion carried.

Roll Call:

- a. J. David Son - Yes
- b. K. Stevens - Yes
- c. D. Barka - Yes
- d. B. Bourque - Yes
- e. K. Douglas - Yes
- f. W. Hayes - Yes
- g. S. Taylor - Yes
- h. R. Leary - No
- i. T. Hershberger - Yes

Article 6 - Fire Engine Purchase

Shall the Town vote to raise and appropriate the sum of \$656,899 for the purpose of purchasing a fire engine with equipment and attachments for the Fire Department and to utilize funds received from the American Rescue Plan Act (ARPA) for this purpose. The estimated 2023 tax rate impact: \$0.00

Motion: (K. Douglas / K. Stevens) So made.

Discussion: None

Vote: (9-0-0) The motion carried.

Roll Call:

- a. J. David Son - Yes
- b. K. Stevens - Yes
- c. D. Barka - Yes
- d. B. Bourque - Yes
- e. K. Douglas - Yes
- f. W. Hayes - Yes
- g. S. Taylor - Yes
- h. R. Leary - No
- i. T. Hershberger - Yes

E. Adjournment 2:

Motion: (K. Douglas / R. Leary) So moved.

Discussion: None

Vote: (9-0-0) The motion carried.

A true record of the Town of Litchfield Deliberative Session,
Prepared by:

x Matthew Sullivan

Matthew Sullivan
Town Transcriptionist

A true record of the Town of Litchfield Deliberative Session,
Attested by:

x Theresa L. Briand

Theresa L. Briand
Town Clerk

Submitted: February 4, 2023

2023 TOWN OF LITCHFIELD WARRANT STATE OF NEW HAMPSHIRE

To the inhabitants of the Town of Litchfield in the County of Hillsborough in said State, qualified to vote in Town Affairs:

You are hereby notified that the first session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **February 4, 2023 at 10:00 a.m.** for explanation, discussion and debate of each warrant article. Warrant articles may be amended at this session per RSA §40:13, IV. You are hereby notified that the second session of the annual meeting of the Town of Litchfield will be held at Campbell High School, 1 Highlander Court, in said Litchfield on **March 14, 2023 at 7:00 o'clock** in the forenoon for the choice of Town Officers elected by official ballot to vote on questions required by laws to be inserted on the official ballot and to vote on all warrant articles from the first session on official ballot per RSA §40:13, VIII. The polls for the election of Town officers and other action required to be inserted on said ballot will be open on said date at 7:00 o'clock in the forenoon and will not close earlier than 7:00 o'clock in the evening.

ARTICLE 1 - ELECTION OF OFFICERS

Selectmen	2 Positions	Three (3) Year Term
Budget Committee	3 Positions	Three (3) Year Term
Cemetery Trustee	1 Position	Three (3) Year Term
Library Trustee	2 Positions	Three (3) Year Term
Library Trustee	1 Position	One (1) Year Term
Trustees of Trust Fund	1 Position	Three (3) Year Term
Town Clerk/Tax Collector	1 Position	Three (3) Year Term

ARTICLE 2 - ZONING AMENDMENT No. 2 Demolition Review Ordinance

Amend Section 1040.00, Demolition Review Ordinance, to make the ordinance applicable to buildings that are 60 years old or older rather than to buildings built prior to 1960.

Amend Section 1042.00, Demolition Review Ordinance, to read as follows (language to be

added is shown in italics, language to be removed is shown in strikethrough):
1042.00 Criteria

Any building or part of a building in the Town of Litchfield will fall under the terms of this article where:

- a. The proposed demolition is greater than five hundred (500) square feet of gross floor area;

AND

- b. The building was constructed ~~prior to 1960~~ 60 years or earlier at time of submission of Demolition Permit Application.

Recommended by the Planning Board (5-0-0)

ARTICLE 3 - OPERATING BUDGET

Shall the Town vote to raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth in the budget posted with the warrant or as amended by the vote of the first session, for the purposes set forth therein, totaling **\$7,673,829**. Should this article be defeated, the default budget shall be **\$7,716,898** which is the same as last year with certain adjustments required by previous action of the Town of Litchfield or by Law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. Estimated 2023 tax rate impact: **\$0.11**.

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (7-1-0)

ARTICLE 4 - AMENDING THE TAX CAP

Shall we adopt the provisions of RSA 32:5-b, and amend the tax cap whereby the budget committee shall not submit a recommended budget that increases the amount to be raised by local taxes, based on the prior fiscal year's actual amount of local taxes raised, by no more than 5% rather than the existing \$175,000. Estimated 2023 tax rate impact **\$0.00**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (5-4-0)

ARTICLE 5 - HUMAN SERVICES AND HEALTH AGENCIES

Shall the Town vote to raise and appropriate the sum of **\$20,600** to support Human Services and Health Agencies providing services to the Town of Litchfield. Estimated 2023 tax rate impact: **\$0.02**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 6 - FIRE ENGINE PURCHASE

Shall the Town vote to "raise and appropriate" the sum of **\$656,899** for the purpose of purchasing a fire engine with equipment and attachments for the Fire Department and to utilize funds received from the American Rescue Plan Act (ARPA) for this purpose. Estimated 2023 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (4-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 7 - PROPERTY REVALUATION EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$25,000** to be placed in the Property Revaluation Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2023 tax rate impact: **\$0.00**.

Recommended by Board of Selectmen (4-1-0)

Recommended by Budget Committee (8-1-0)

ARTICLE 8 - FIRE WEEKEND COVERAGE

Shall the Town vote to raise and appropriate the sum of **\$24,320** to fund the fire station approximately 32 hours per weekend effective April 1, 2023. These hours would be filled with on call firefighters therefore there would be no associated benefits or other related costs. Estimated 2023 tax rate impact: **\$0.02**.

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 9 - GENERAL ASSISTANCE EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$10,000** to be placed in the General Assistance Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2023 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 10 - FIRE VEHICLE AND EQUIPMENT REPAIR EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate **\$40,000** to be placed in the Fire Vehicle and Equipment Repair Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2023 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 11 - PUBLIC WORKS EXPENDABLE TRUST FUND

Shall the Town vote to raise and appropriate the sum of **\$60,000** to be placed in the Public Works Expendable Trust Fund as previously established? This sum to come from the unassigned fund balance and no amount to be raised from new taxation. Estimated 2023 tax rate impact: **\$0.00**

Recommended by Board of Selectmen (5-0-0)

Recommended by Budget Committee (9-0-0)

ARTICLE 12 - ADDITIONAL ASSISTANT LIBRARIAN HOURS

Shall the Town vote to increase the weekly hours of the Assistant Librarian #2 position from 8 hours per week to 24 hours per week effective April 1, 2023 for an estimated annual wage, benefit and other related costs of **\$13,312** and further vote to raise and appropriate the sum of **\$9,920** for wage, benefit and other related costs for the period of April 1, 2023 to December 31, 2023. Estimated 2023 tax rate impact: **\$0.01**.

Wages & Benefits	2023	2024
Wages	\$9,215	\$12,366
SSI	\$571	\$767
Medicare	\$134	\$179
<i>Total</i>	<i>\$9,920</i>	<i>\$13,312</i>

Not Recommended by Board of Selectmen (2-3-0)

Not Recommended by Budget Committee (3-6-0)

ARTICLE 13 - STREET DISCONTINUANCE

Class VI Road Discontinuance

To see if the Town will vote to completely discontinue Parcel 20-18 Road, a Class VI road. If discontinued, the owners of property abutting the road will continue to have private rights to use the road to access their property.

Recommended by Board of Selectmen (5-0-0)

ARTICLE 14 - VETERANS TAX CREDIT

Optional Veterans' (72:28,II)

Shall the Town of Litchfield Readopt the OPTIONAL VETERANS' TAX CREDIT in accordance with RSA 72:28, II, for an annual tax credit on residential property of \$750? (Majority vote

required)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.

Recommended by Board of Selectmen (5-0-0)

ARTICLE 15 - VETERANS TAX CREDIT


All Veterans' (72:28-b)

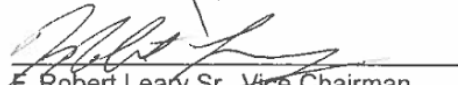
Shall the Town of Litchfield readopt the ALL VETERANS' TAX CREDIT in accordance with RSA 72:28-b, for an annual tax credit on residential property which shall be equal the same amount as the standard or optional veterans' tax credit voted by the the Town of Litchfield under RSA 72:28? (Majority vote required)

NOTE: This article is required because the legislature expanded the eligibility criteria for this credit to include individuals who have not yet been discharged from service in the armed forces.


Recommended by Board of Selectmen (5-0-0)

GIVEN UNDER OUR HANDS AT SAID LITCHFIELD THIS 23th DAY OF JANUARY 2023


Steven J. Webber, Chairman


F. Robert Leary Sr., Vice Chairman


Kevin A. Lynch


Richard W. Lascelles


Kimberly M. Queenan

Litchfield Board of Selectmen



TOWN OF LITCHFIELD, NEW HAMPSHIRE

Financial Statements
For the Year Ended December 31, 2021

(With Independent Auditor's Report Thereon)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Litchfield, New Hampshire

Opinions

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information, of the Town of Litchfield, New Hampshire (the Town), as of and for the year then ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Town of Litchfield, New Hampshire, as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audits in accordance with auditing standards generally accepted in the United State of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis, the Budgetary Comparison for the General Fund and certain pension and OPEB schedules be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.



Merrimack, New Hampshire
June 15, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Town of Litchfield, New Hampshire (the Town) we offer readers this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2021.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the basic financial statements. The basic financial statements comprise three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to financial statements. This report also contains required supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of our finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all assets, liabilities, and deferred outflows/inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., uncollected taxes and earned but unused vacation leave).

The governmental activities include general government, public safety, education, highways and streets, sanitation, health and welfare, culture and recreation, and conservation.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-

term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Town's own programs.

The Town's fiduciary funds are custodial funds, which report resources that are held by the Town for other parties outside of the Town's reporting entity. The custodial funds also include resources held in trust by the Town for the benefit of the Litchfield School District.

Notes to Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Required Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is required to be disclosed by accounting principles generally accepted in the United States of America.

Financial Highlights

- As of the close of the current year, the total of assets and deferred outflows exceeded liabilities and deferred inflows by \$25,020,953 (i.e., net position), a change of \$3,163,445 in comparison to the prior year.
- As of the close of the current year, governmental funds reported combined ending fund balances of \$5,469,378, a change of \$392,684 in comparison to the prior year.
- At the end of the current year, unassigned fund balance for the General Fund was \$2,632,436, a change of \$191,001 in comparison to the prior year.

Government-Wide Financial Analysis

The following is a summary of condensed government-wide financial data for the current and prior year.

NET POSITION (in thousands)		
	Governmental Activities	
	<u>2021</u>	<u>2020</u>
Assets		
Current and other assets	\$ 14,960	\$ 13,473
Capital assets	<u>28,714</u>	<u>25,859</u>
Total assets	43,674	39,332
Deferred outflows of resources	772	1,280
Liabilities		
Other liabilities	9,294	10,993
Long-term liabilities	<u>8,785</u>	<u>7,474</u>
Total liabilities	18,079	18,467
Deferred inflows of resources	1,346	288
Net Position		
Net investment in capital assets	24,868	21,730
Restricted	2,199	1,972
Unrestricted	<u>(2,046)</u>	<u>(1,845)</u>
Total net position	\$ <u>25,021</u>	\$ <u>21,857</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent year, total net position was \$25,020,953, a change of \$3,163,445 in comparison to the prior year.

The largest portion of net position, \$24,868,096 reflects our investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of net position, \$2,199,087 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net

position reflects a deficit balance of \$(2,046,230) caused primarily by the recording of the unfunded net pension liability and accrued but unfunded other post-employment benefits.

CHANGES IN NET POSITION (in thousands)

	Governmental Activities	
	<u>2021</u>	<u>2020</u>
Revenues		
Program revenues:		
Charges for services	\$ 193	\$ 224
Operating grants and contributions	5	152
Capital grants and contributions	224	276
General revenues:		
Property taxes	4,398	4,300
Contributions not restricted to specific programs	3,491	452
Penalties, interest, and other taxes	444	325
Licenses and permits	2,064	2,071
Investment income	16	16
Miscellaneous	<u>469</u>	<u>273</u>
Total revenues	11,304	8,089
Expenses		
General government	1,963	2,128
Public safety	3,194	3,757
Education	188	3
Highways and streets	1,624	1,103
Sanitation	522	536
Health and welfare	52	69
Culture and recreation	481	435
Debt service	115	259
Conservation	<u>1</u>	<u>1</u>
Total expenses	<u>8,140</u>	<u>8,291</u>
Change in net position	3,164	(202)
Net position - beginning of year	<u>21,857</u>	<u>22,059</u>
Net position - end of year	<u>\$ 25,021</u>	<u>\$ 21,857</u>

Governmental Activities

Governmental activities for the year resulted in a change in net position of \$3,163,445. Key elements of this change are as follows:

Change in net pension liability, net of related deferrals	\$ 256,241
Change in net OPEB liability, net of related deferrals	101,697
Contribution of roads	2,850,000
Other	<u>(44,493)</u>
Total	<u>\$ 3,163,445</u>

Financial Analysis of the Town's Funds

As noted earlier, fund accounting is used to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the year.

General Fund

The General Fund is the chief operating fund. At the end of the current year, unassigned fund balance of the General Fund was \$2,632,436, while total fund balance was \$3,281,088. The Town's unassigned balance increased by \$191,001 primarily from favorable budgetary results of \$452,547 (page 44), less \$298,582 of fund balance toward the Town's capital budget. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total General Fund expenditures. Refer to the table below.

<u>General Fund</u>	<u>12/31/21</u>	<u>12/31/20</u>	<u>Change</u>	% of Total General Fund Expenditures
Unassigned fund balance	\$ 2,632,436	\$ 2,441,435	\$ 191,001	35.3%
Total fund balance	\$ 3,281,088	\$ 3,105,019	\$ 176,069	44.0%

The total fund balance of the General Fund changed by \$176,069 during the current year. Key factors in this change are as follows:

Use of fund balance as a funding source	\$ (298,582)
Revenues in excess of budget	330,544
Expenditures less than budget	122,003
Change in capital reserve fund balance	25,482
Other	<u>(3,378)</u>
Total	<u>\$ 176,069</u>

Included in the total fund balance of the General Fund are the Town's capital reserve account with the following balance:

	<u>12/31/21</u>	<u>12/31/20</u>	<u>Change</u>
Capital reserve	\$ 406,276	\$ 380,794	\$ 25,482

Nonmajor Governmental Funds

The fund balance of the nonmajor governmental funds changed by \$216,615 primarily from impact fees recognized during 2021.

General Fund Budgetary Highlights

There were no differences between the original and final budget.

Capital Assets and Debt Administration

Capital Assets

Total capital assets for governmental activities at year-end amounted to \$28,713,736 (net of accumulated depreciation), a change of \$2,854,416 from the prior year. These capital assets include buildings and improvements, machinery, equipment, furnishings, infrastructure, and land.

Major capital additions during the current year included the following:

- Contribution of Roads \$2,850,000
- Communication Tower \$700,000

Additional information on capital assets can be found in the Notes to Financial Statements.

Long-Term Debt

At the end of the current fiscal year, total bonded debt outstanding was \$3,225,000, all of which was backed by the full faith and credit of the Town.

Additional information on long-term debt can be found in the Notes to Financial Statements.

Requests for Information

This financial report is designed to provide a general overview of the Town's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Board of Selectmen
Town of Litchfield
2 Liberty Way, Suite 2
Litchfield, New Hampshire 03052

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Statement of Net Position
December 31, 2021

	Governmental <u>Activities</u>
Assets	
Current:	
Cash and short-term investments	\$ 14,395,829
Investments	96,199
Receivables	
Property taxes	317,592
Departmental and other	53,585
Other assets	<u>97,146</u>
Total Current Assets	14,960,351
Noncurrent:	
Capital assets:	
Nondepreciable capital assets	4,934,436
Other capital assets, net of accumulated depreciation	<u>23,779,300</u>
Total Noncurrent Assets	<u>28,713,736</u>
Total Assets	43,674,087
Deferred Outflows of Resources	
Related to pensions	750,010
Related to OPEB	<u>22,130</u>
Total Deferred Outflows of Resources	772,140
Liabilities	
Current:	
Accounts payable	273,761
Accrued liabilities	40,795
Unearned revenues	452,312
Other liabilities	114,148
Due to external parties	8,413,464
Current portion of long-term liabilities:	
Bonds payable	130,000
Capital leases	<u>162,715</u>
Total Current Liabilities	9,587,195
Noncurrent:	
Bonds payable, net of current portion	3,095,000
Capital leases, net of current portion	457,928
Net pension liability	3,711,679
Net OPEB liability	1,042,223
Compensated absences	<u>185,538</u>
Total Noncurrent Liabilities	<u>8,492,368</u>
Total Liabilities	18,079,563
Deferred Inflows of Resources	
Related to pensions	1,340,700
Related to OPEB	<u>5,011</u>
Total Deferred Inflows of Resources	1,345,711
Net Position	
Net investment in capital assets	24,868,096
Restricted for:	
Grants and other statutory restrictions	2,010,550
Permanent funds:	
Nonexpendable	38,800
Expendable	149,737
Unrestricted	<u>(2,046,230)</u>
Total Net Position	\$ <u>25,020,953</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Statement of Activities
For the Year Ended December 31, 2021

	Expenses	Program Revenues			Net (Expenses) Revenues
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
General government	\$ 1,963,731	\$ 26,228	\$ 338	\$ -	\$ (1,937,165)
Public safety	3,193,717	140,090	4,750	-	(3,048,877)
Education	188,118	-	-	-	(188,118)
Highways and streets	1,624,471	-	-	-	(1,624,471)
Sanitation	522,050	24,621	-	-	(497,429)
Health and welfare	51,908	-	-	-	(51,908)
Culture and recreation	481,032	2,045	-	199,343	(279,644)
Debt service	114,981	-	-	-	(114,981)
Conservation	746	-	-	25,000	24,254
Total Governmental Activities	<u>\$ 8,140,754</u>	<u>\$ 192,984</u>	<u>\$ 5,088</u>	<u>\$ 224,343</u>	<u>(7,718,339)</u>
General Revenues and Contributions					
Property taxes					4,398,108
Contributions not restricted to specific programs					3,490,907
Penalties, interest, and other taxes					444,403
Licenses and permits					2,063,575
Investment income					16,206
Miscellaneous					<u>468,585</u>
Total general revenues and contributions					<u>10,881,784</u>
Change in net position					3,163,445
Net Position					
Beginning of year					<u>21,857,508</u>
End of year					<u>\$ 25,020,953</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Governmental Funds
Balance Sheet
December 31, 2021

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Assets			
Cash and short-term investments	\$ 11,852,158	\$ 2,543,671	\$ 14,395,829
Investments	-	96,199	96,199
Receivables:			
Property taxes	317,592	-	317,592
Departmental and other	2,167	51,418	53,585
Due from other funds	29,320	14,520	43,840
Other assets	<u>97,146</u>	<u>-</u>	<u>97,146</u>
Total Assets	\$ <u>12,298,383</u>	\$ <u>2,705,808</u>	\$ <u>15,004,191</u>
Liabilities			
Accounts payable	\$ 273,761	\$ -	\$ 273,761
Accrued liabilities	40,795	-	40,795
Unearned revenues	-	452,312	452,312
Other liabilities	114,148	-	114,148
Due to other funds	24,632	19,208	43,840
Due to custodial fund	<u>8,413,464</u>	<u>-</u>	<u>8,413,464</u>
Total Liabilities	8,866,800	471,520	9,338,320
Deferred Inflows of Resources			
Unavailable revenues	150,495	45,998	196,493
Fund Balances			
Nonspendable	-	38,800	38,800
Restricted	49,847	2,160,287	2,210,134
Committed	406,276	-	406,276
Assigned	192,529	-	192,529
Unassigned	<u>2,632,436</u>	<u>(10,797)</u>	<u>2,621,639</u>
Total Fund Balances	<u>3,281,088</u>	<u>2,188,290</u>	<u>5,469,378</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ <u>12,298,383</u>	\$ <u>2,705,808</u>	\$ <u>15,004,191</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Activities
in the Statement of Net Position
December 31, 2021

Total governmental fund balances	\$ 5,469,378
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds.	28,713,736
Deferred outflows of resources related to pensions to be recognized in pension expense in future periods.	750,010
Deferred outflows of resources related to OPEB to be recognized in OPEB expense in future periods.	22,130
Revenues are reported on the accrual basis of accounting and are not deferred until collection.	196,493
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in governmental funds:	
Bonds payable	(3,225,000)
Net pension liability	(3,711,679)
Net OPEB liability	(1,042,223)
Compensated absences	(185,538)
Capital leases	(620,643)
Deferred inflows of resources related to pensions to be recognized in pension expense in future periods.	(1,340,700)
Deferred inflows of resources related to OPEB to be recognized in OPEB expense in future periods.	(5,011)
Net position of governmental activities	<u>\$ 25,020,953</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2021

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues			
Property taxes	\$ 4,487,170	\$ -	\$ 4,487,170
Penalties, interest, and other taxes	164,483	279,920	444,403
Licenses and permits	2,063,575	-	2,063,575
Intergovernmental	836,546	8,792	845,338
Charges for services	25,750	165,693	191,443
Investment income	8,188	8,018	16,206
Contributions	25,000	-	25,000
Miscellaneous	<u>24,470</u>	<u>446,026</u>	<u>470,496</u>
Total Revenues	7,635,182	908,449	8,543,631
Expenditures			
Current:			
General government	2,044,310	204,147	2,248,457
Public safety	3,152,627	145,976	3,298,603
Education	(6.00)	188,118	188,112
Highways and streets	819,753	66,151	885,904
Sanitation	458,461	51,966	510,427
Health and welfare	51,985	-	51,985
Culture and recreation	399,750	35,476	435,226
Conservation	746	-	746
Capital outlay	291,506	-	291,506
Debt service:			
Principal	125,000	-	125,000
Interest	<u>114,981</u>	<u>-</u>	<u>114,981</u>
Total Expenditures	<u>7,459,113</u>	<u>691,834</u>	<u>8,150,947</u>
Changes in Fund Balance	176,069	216,615	392,684
Fund Balance, at Beginning of Year	<u>3,105,019</u>	<u>1,971,675</u>	<u>5,076,694</u>
Fund Balance, at End of Year	\$ <u><u>3,281,088</u></u>	\$ <u><u>2,188,290</u></u>	\$ <u><u>5,469,378</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2021

Net changes in fund balances - total governmental funds	\$ 392,684
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital outlay	725,981
Contribution of roads	2,850,000
Depreciation	(1,421,567)

The issuance of long-term debt (e.g., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the financial resources of governmental funds. Neither transaction, however, has any effect on net position:

Repayments of general obligation bonds	125,000
Repayments of capital leases	158,251

Revenues in the Statement of Activities that do not provide current financial resources are fully deferred in the Statement of Revenues, Expenditures and Changes in Fund Balances. Therefore, the recognition of revenue for various types of accounts receivable (i.e., real estate and personal property, etc.) differ between the two statements. This amount represents the net change in unavailable revenue.

	(89,402)
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds:

Change in net pension liability and related deferred outflows and inflows	256,241
Change in net OPEB liability and related deferred outflows and inflows	101,697
Change in accrued interest on bonds payable	64,560

Change in net position of governmental activities	\$ 3,163,445
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The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2021

	Custodial <u>Funds</u>
Assets	
Cash and short-term investments	\$ 1,448,542
Due from primary government	<u>8,413,464</u>
Total Assets	9,862,006
Liabilities	
Due to school district	<u>8,413,464</u>
Total Liabilities	8,413,464
Net Position	
Restricted for other governments	<u>1,448,542</u>
Total Net Position	<u>\$ 9,862,006</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Fiduciary Funds
Statement of Changes in Fiduciary Net Position
For the Year Ended December 31, 2021

	Custodial <u>Funds</u>
Additions	
Investment income	\$ 101,700
Taxes collected for school districts	16,413,464
Taxes collected for county	<u>1,167,269</u>
Total Additions	17,682,433
Deductions	
Payments of taxes to School Districts	16,413,464
Payments of taxes to County	1,167,269
Other	<u>12,500</u>
Total Deductions	<u>17,593,233</u>
Net Increase in Net Position	89,200
Net Position Restricted for Other Governments	
Beginning of year	<u>1,359,342</u>
End of year	<u>\$ 1,448,542</u>

The accompanying notes are an integral part of these financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Notes to Financial Statements

1. Summary of Significant Accounting Policies

The accounting policies of the Town of Litchfield (the Town) conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The following is a summary of the more significant policies:

Reporting Entity

The Town is a municipal corporation governed by an elected Board of Selectmen. As required by Generally Accepted Accounting Principles, these financial statements present the government and applicable component units for which the government is considered to be financially accountable. In 2021, it was determined that no entities met the required GASB 14 (as amended) criteria of component units.

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability

is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Fund Financial Statements

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers property tax revenues to be available if they are collected within 60 days of the end of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures such as debt service, claims and judgments, compensated absences, OPEB, and pension are recorded only when payment is due.

The Town reports the following major governmental fund:

- The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Under this method, revenues are recognized when earned and expenses are recorded when liabilities are incurred.

The Town reports the following fiduciary fund:

- The *Custodial Funds* account for fiduciary assets held by the Town in a custodial capacity as an agent on behalf of others are not required to be reported elsewhere on the financial statements. Custodial funds include taxes and fees collected on behalf of other governments.

Cash and Investments

Cash balances from all funds, except those required to be segregated by law, are combined to form a consolidation of cash. Cash balances are invested to the extent available, and interest earnings are recognized in the General Fund. Certain special revenue and fiduciary funds segregate cash, and investment earnings become a part of those funds.

Deposits with financial institutions consist primarily of demand deposits, and savings accounts. A cash and investment pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and short-term investments".

Investments generally are presented at fair value. Where applicable, fair values are based on quotations from national securities exchanges.

State and local statutes place certain limitations on the nature of deposits and investments available. Deposits in any financial institution may not exceed certain levels within the financial institution. Non-fiduciary fund investments can be made in securities issued by or unconditionally guaranteed by the U.S. Government or agencies that have a maturity of one year or less from the date of purchase and repurchase agreements guaranteed by such securities with maturity dates of no more than 90 days from the date of purchase.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "due from/to other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans).

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets, are reported in governmental activities in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	40
Building improvements	15 - 20
Infrastructure	40
Machinery, equipment, and furnishings	5 - 20

Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused vacation pay benefits. All vested vacation pay is accrued when incurred in the government-wide financial statements. A liability for this amount is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities.

Fund Equity

Fund equity at the governmental fund financial reporting level is classified as "fund balance". Fund equity for all other reporting is classified as "net position".

Fund Balance

Generally, fund balance represents the difference between the current assets and current liabilities. The Town reserves those portions of fund balance that are legally segregated for a specific future use or which do not represent available, spendable resources and therefore, are not available for appropriation or expenditure. Unassigned fund balance indicates that portion of fund balance that is available for appropriation in future periods.

When an expenditure is incurred that would qualify for payment from multiple fund balance types, the Town uses the following order to liquidate liabilities: restricted, committed, assigned, and unassigned.

Net Position

Net position represents the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on use either through enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The remaining net position is reported as unrestricted.

Use of Estimates

The preparation of basic financial statements in conformity with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures for contingent assets and liabilities at the date of the basic financial statements and the reported amounts of revenues and expenditures/expenses during the year. Actual results could vary from estimates that were used.

2. Stewardship, Compliance, and Accountability

Budgetary Information

The Town's budget is originally prepared by the Selectmen's office with the cooperation of the various department heads. It is then submitted to the Budget Committee, in accordance with the Municipal Budget Law. After reviewing the budget, the Committee holds a public hearing for discussion.

The final version of the budget is then submitted for approval at the annual Town Meeting. The approved budget is subsequently reported to the State of New Hampshire on the statement of appropriation form in order to establish the current property tax rate.

The Selectmen cannot increase the total of the approved budget; however, they have the power to reclassify its components when necessary.

3. Deposits and Investments

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned. The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

As of December 31, 2021, none of the Town's bank balance of \$16,086,843 was exposed to custodial credit risk as uninsured and/or uncollateralized.

Investments

The following is a summary of the Town's investments as of December 31, 2021:

<u>Investment Type</u>	<u>Amount</u>
Corporate equities	\$ <u>96,199</u>

Custodial Credit Risk – Investments

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the Town will not be able to recover the value of its investments that is in the possession of another party. The Town's policy on custodial credit risk is to ensure prior to deposit that funds be secured by collateral having a market value at least equal to 102% of the amount deposited or invested.

As of December 31, 2021, all of the Town's investments were subject to custodial credit risk disclosure because the related securities were held by a counterparty.

Credit Risk – Investments

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. State law employs the prudent person rule whereby investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments.

All of the Town's investments were exempt from credit risk disclosure.

Concentration of Credit Risk – Investments

The Town places no limit on the amount the Town may invest in any one issuer. The Town's \$96,199 of investments in Computershare represent 100% of the Town's total investments and are subject to concentration of credit risk.

Interest Rate Risk - Investments

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town's policy on interest rate risk is to schedule maturities to coincide with projected cash flow needs, provided that the term of any investment does not exceed 18 months.

As of December 31, 2021, the Town did not have any investments subject to interest rate risk.

Foreign Currency Risk - Investments

Foreign currency risk is the risk that changes in foreign exchange rates will adversely affect the fair value of an investment. The Town does not have formal investment policies related to foreign currency risk.

Fair Value - Investments

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application* (GASB 72).

The hierarchy is based on the valuation inputs used to measure the fair value of the asset and/or liability gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The hierarchy categorizes the inputs to valuation techniques used for fair value measurement into three levels as follows:

- Level 1 – inputs that reflect quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.
- Level 2 – inputs other than quoted prices that are observable for an asset or liability either directly or indirectly, including inputs in markets that are not considered to be active. Because they must often be priced on the basis of transactions involving similar but not identical securities or do not trade with sufficient frequency, certain directly held securities are categorized as Level 2.
- Level 3 – unobservable inputs based on the best information available, using assumptions in determining the fair value of investments and derivative instruments.

In instances where inputs used to measure fair value fall into different levels in the fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation.

The Town has the following fair value measurements as of December 31, 2021:

		Fair Value Measurements Using:		
		Quoted prices in active markets for identical asset: (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
<u>Investment Type</u>	<u>Amount</u>			
Investments by fair value level:				
Corporate equities	\$ 96,199	\$ 96,199	\$ -	\$ -
Total	\$ 96,199	\$ 96,199	\$ -	\$ -

Equity securities classified in Level 1 are valued using prices quoted in active markets for those securities.

Debt securities classified in Level 2 are valued using either a bid evaluation or a matrix pricing technique. Bid evaluations may include market quotations, yields, maturities, call features, and ratings. Matrix pricing is used to value securities based on the securities relationship to benchmark quote prices. Level 2 debt securities have non-proprietary information that is readily available to market participants, from multiple independent sources, which are known to be actively involved in the market.

4. Property Taxes Receivable

The Town bills property taxes semi-annually, in May and November. Property tax revenues are recognized in the year for which taxes have been levied. Property taxes are due on July 1 and December 1. Delinquent accounts are charged 8% interest. In March of the next year, a lien is recorded on delinquent property at the Registry of Deeds. The Town purchases all the delinquent accounts by paying the delinquent balance, recording costs, and accrued interest. The accounts that are lienied by the Town will be reclassified from property taxes receivable to unredeemed tax liens receivable. After this date, delinquent accounts will be charged interest at a rate of 14%. The Town annually budgets amounts (overlay for abatements) for property tax abatements and refunds.

Property taxes receivable at December 31, 2021 consist of the following:

	Amount
Real estate taxes	\$ 236,472
Tax liens	62,970
Land use change taxes	<u>18,150</u>
Total	<u>\$ 317,592</u>

Taxes Collected for Others

The Town collects property taxes for the State of New Hampshire, the Litchfield School District, and the County of Hillsborough. Payments to the other taxing units are normally made throughout the year. The ultimate responsibility for the collection of taxes rests with the Town.

5. Interfund Fund Accounts

Receivables/Payables

Although self-balancing funds are maintained, most transactions flow through the General Fund. In order to obtain accountability for each fund, interfund receivable and payable accounts must be utilized. The following is an analysis of the December 31, 2021 balances in interfund receivable and payable accounts:

<u>Fund</u>	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$ 29,320	\$ 8,438,096
Nonmajor Governmental Funds:		
Special Revenue Funds	14,520	19,208
Custodial Funds	<u>8,413,464</u>	<u>-</u>
Total	<u>\$ 8,457,304</u>	<u>\$ 8,457,304</u>

6. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows (in thousands):

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Governmental Activities				
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,213	\$ 26	\$ -	\$ 6,239
Machinery, equipment, and furnishings	3,227	843	-	4,070
Infrastructure	<u>39,759</u>	<u>3,262</u>	<u>-</u>	<u>43,021</u>
Total capital assets, being depreciated	49,199	4,131	-	53,330
Less accumulated depreciation for:				
Buildings and improvements	(1,648)	(170)	-	(1,818)
Machinery, equipment, and furnishings	(2,389)	(239)	-	(2,628)
Infrastructure	<u>(24,093)</u>	<u>(1,012)</u>	<u>-</u>	<u>(25,105)</u>
Total accumulated depreciation	<u>(28,130)</u>	<u>(1,421)</u>	<u>-</u>	<u>(29,551)</u>
Capital assets, being depreciated, net	21,069	2,710	-	23,779
Capital assets, not being depreciated:				
Land	<u>4,790</u>	<u>144</u>	<u>-</u>	<u>4,934</u>
Total capital assets, not being depreciated	<u>4,790</u>	<u>144</u>	<u>-</u>	<u>4,934</u>
Governmental activities capital assets, net	<u>\$ 25,859</u>	<u>\$ 2,854</u>	<u>\$ -</u>	<u>\$ 28,713</u>

Depreciation expense was charged to functions of the Town as follows:

Governmental Activities:	
General government	\$ 32
Public safety	232
Highway and streets	1,097
Sanitation	14
Culture and recreation	<u>46</u>
Total	<u>\$ 1,421</u>

7. Deferred Outflows of Resources

Deferred outflows of resources represent the consumption of net position by the Town that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position, similar to assets. Deferred outflows of resources related to pension and OPEB, in accordance with GASB Statements No. 68 and 75, are more fully discussed in the corresponding pension and OPEB notes.

8. Accounts Payable

Accounts payable represents 2021 expenditures paid in 2022.

9. Unearned Revenues

Unearned revenues represent receipt of ARPA funds that will be recognized as revenue in future years.

10. Capital Lease Obligations

The Town is the lessee of certain equipment under capital leases expiring in various years through 2025. Future minimum lease payments under these leases consisted of the following as of December 31, 2021:

<u>Year</u>	<u>Amount</u>
2022	\$ 179,453
2023	179,453
2024	150,890
2025	<u>150,890</u>
Total minimum lease payments	660,686
Less amounts representing interest	<u>(40,043)</u>
Present value of minimum lease payments	<u>\$ 620,643</u>

11. Long-Term Debt

General Obligation Bonds

The Town issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds outstanding are as follows:

<u>Governmental Activities</u>	<u>Original</u>	<u>Serial</u>		<u>Amount</u>
<u>General Obligation Bonds</u>	<u>Issue</u>	<u>Maturities</u>	<u>Interest</u>	<u>Outstanding</u>
		<u>Through</u>	<u>Rate %</u>	<u>as of</u>
				<u>12/31/21</u>
Direct Placement:				
Fire Station Bond	\$ 3,549,600	08/15/38	3.34%	<u>\$ 3,225,000</u>
Total Governmental Activities				<u>\$ 3,225,000</u>

Future Debt Service

The annual payments to retire all general obligation bonds outstanding as of December 31, 2021 are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 130,000	\$ 132,188
2023	135,000	125,558
2024	145,000	118,673
2025	150,000	111,278
2026	160,000	103,628
2027	165,000	95,468
2028	175,000	87,053
2029	185,000	78,128
2030	190,000	68,693
2031	200,000	62,803
2032 - 2036	1,095,000	212,550
2037 - 2038	<u>495,000</u>	<u>27,752</u>
Total	<u>\$ 3,225,000</u>	<u>\$ 1,223,772</u>

Changes in Long-Term Liabilities

During the year ended December 31, 2021, the following changes occurred in long-term liabilities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Less Current Portion</u>	<u>Equals Long-Term Portion</u>
Governmental Activities						
Bonds payable:						
Direct placement	\$ 3,350,000	\$ -	\$ (125,000)	\$ 3,225,000	\$ (130,000)	\$ 3,095,000
Net pension liability	5,533,861	-	(1,822,182)	3,711,679	-	3,711,679
Net OPEB liability	1,144,493	-	(102,270)	1,042,223	-	1,042,223
Compensated absences	185,538	-	-	185,538	-	185,538
Capital lease	<u>778,894</u>	<u>-</u>	<u>(158,251)</u>	<u>620,643</u>	<u>(162,715)</u>	<u>457,928</u>
Totals	<u>\$ 10,992,786</u>	<u>\$ -</u>	<u>\$ (2,207,703)</u>	<u>\$ 8,785,083</u>	<u>\$ (292,715)</u>	<u>\$ 8,492,368</u>

Long-Term Debt Supporting Governmental Activities

General obligation bonds, issued by the Town for various municipal projects are approved by Town Meeting and repaid with revenues recorded in the General Fund. All other long-term debt is repaid from the funds that the cost relates to, primarily the General Fund.

12. Deferred Inflows of Resources

Deferred inflows of resources represent the acquisition of net position by the Town that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position, similar to liabilities. Deferred inflows of resources related to pension and OPEB will be recognized as expense in future years and are more fully

described in the corresponding pension and OPEB notes. *Unavailable revenues* are reported in the governmental funds balance sheet in connection with receivables for which revenues are not considered available to liquidate liabilities of the current year.

13. Governmental Funds - Balances

Fund balances are segregated to account for resources that are either not available for expenditure in the future or are legally set aside for a specific future use.

The following types of fund balances are reported at December 31, 2021:

Nonspendable

Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This fund balance classification includes the principal portion of permanent trust funds.

Restricted

Represents amounts that are restricted to specific purposes by constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. This fund balance classification includes the Library Fund, various special revenue funds, and the income portion of permanent trust funds.

Committed

Represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Town's highest level of decision-making authority. This fund balance classification includes capital reserve funds set aside by Town Meeting vote for future capital acquisitions and improvements.

Assigned

Represents amounts that are constrained by the Town's intent to use these resources for a specific purpose. This fund balance classification includes General Fund encumbrances that have been established by various Town departments for the expenditure of current year budgetary financial resources upon vendor performance in the subsequent budgetary period.

Unassigned

Represents amounts that are available to be spent in future periods and deficits.

The following is a breakdown of the Town's fund balances at December 31, 2021:

	General <u>Fund</u>	Nonmajor Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Nonspendable			
Permanent fund	\$ -	\$ 38,800	\$ 38,800
Total Nonspendable	-	38,800	38,800
Restricted			
Library fund	49,847	-	49,847
Special revenue funds			
Conservation fund	-	989,248	989,248
Impact fees fund	-	752,196	752,196
Other	-	269,106	269,106
Permanent fund	-	149,737	149,737
Total Restricted	49,847	2,160,287	2,210,134
Committed			
Capital reserve fund	406,276	-	406,276
Total Committed	406,276	-	406,276
Assigned			
Encumbrances:			
General government	78,116	-	78,116
Public safety	103,512	-	103,512
Highways and streets	10,901	-	10,901
Total Assigned	192,529	-	192,529
Unassigned			
Unassigned	2,632,436	-	2,632,436
Deficits	-	(10,797)	(10,797)
Total Unassigned	2,632,436	(10,797)	2,621,639
Total Fund Balance	\$ 3,281,088	\$ 2,188,290	\$ 5,469,378

14. Retirement System

The Town follows the provisions of GASB Statement No. 68 *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*, with respect to the State of New Hampshire Retirement System (NHRS).

Plan Description

Full-time employees participate in the New Hampshire Retirement System (NHRS), a cost-sharing, multiple-employer defined benefit contributory pension plan and trust established in 1967 by RSA 100-A:2 and qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan provides service, disability, death, and vested retirement benefits to members and their beneficiaries. Substantially all full-

time state employees, public school teachers and administrators, permanent firefighters, and permanent police officers within the State of New Hampshire are eligible and required to participate in the system. Full-time employees of political subdivisions, including counties, municipalities, and school Towns, are also eligible to participate as a group if the governing body of the political subdivision has elected participation.

The New Hampshire Retirement System, a Public Employees Retirement System (PERS), is divided into two membership groups. State or local employees and teachers belong to *Group I*. Police officers and firefighters belong to *Group II*. All assets are held in a single trust and are available to each group. Additional information is disclosed in the NHRS annual report publicly available from the New Hampshire Retirement System located at 54 Regional Drive, Concord, New Hampshire 03301-8507.

Benefits Provided

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service, and a benefit multiplier depending on vesting status as of January 1, 2012. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service or age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated in the same way, but the multiplier used in the calculation changes depending on age and years of creditable service, as follows:

Years of Creditable Service as of <u>January 1, 2012</u>	Minimum <u>Age</u>	Minimum <u>Service</u>	Benefit <u>Multiplier</u>
At least 8 but less than 10 years	46	21	2.40%
At least 6 but less than 8 years	47	22	2.30%
At least 4 but less than 6 years	48	23	2.20%
Less than 4 years	49	24	2.10%

Contributions

Plan members are required to contribute a percentage of their gross earnings to the pension plan, which the contribution rates are 7.00% for employees and teachers 11.55% for police and 11.80% for fire. The Town makes annual contributions to the pension plan equal to the amount required by Revised Statutes Annotated 100-A:16, and range from 11.08% to 27.79% of covered compensation. The Town's contributions to NHRS for the year ended December 31, 2021 was \$445,574, which was equal to its annual required contribution.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information

about the fiduciary net position of the NHRS and additions to/deductions from NHRS' fiduciary net position have been determined on the same basis as they are reported by NHRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2021, the Town reported a liability of \$3,711,679 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At December 31, 2021, the Town's proportion was 0.0837%, which was a decrease of 0.0028% from its previous year proportion.

For the year ended December 31, 2021, the Town recognized pension expense of \$189,335. In addition, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ 103,932	\$ 38,859
Changes of assumptions	387,664	-
Net difference between projected and actual investment earnings on pension plan investments	-	1,038,071
Changes in proportion and differences between contributions and proportionate share of contributions	-	263,770
Contributions subsequent to the measurement date	<u>258,414</u>	<u>-</u>
Total	<u>\$ 750,010</u>	<u>\$ 1,340,700</u>

The amount reported as deferred outflows of resources and deferred inflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in 2022. Other amounts

reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction in pension expense as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 184,043
2023	146,487
2024	155,134
2025	<u>363,440</u>
Total	<u>\$ 849,104</u>

Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	2.00% per year
Wage inflation	2.75% per year
Salary increases	5.60% average, including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were updated to be based on the Pub-2010 healthy retiree mortality tables with creditability adjustments for each group (police and fire combined) and projected fully generational mortality improvements using scale MP-2019.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of the actuarial experience study, which was for the period July 1, 2016 – June 30, 2019.

Target Allocation

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. The target allocation and best

estimates of arithmetic real rates of return for each major class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation Percentage</u>	<u>Weighted Average Average Long- Term Expected Real Rate of Return</u>
Large Cap Equities	22.50 %	6.46%
Small/Mid Cap Equities	<u>7.50</u>	1.14%
Total domestic equities	30.00	
Int'l Equities (unhedged)	14.00	5.53%
Emerging Int'l Equities	<u>6.00</u>	2.37%
Total international equities	20.00	
Core US Fixed Income	<u>25.00</u>	3.60%
Total fixed income	25.00	
Private equity	10.00	8.85%
Private debt	<u>5.00</u>	7.25%
Total alternative investments	<u>15.00</u>	
Real estate	<u>10.00</u>	6.60%
Total	<u>100.00 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that the plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$5,308,125	\$3,711,679	\$2,379,982

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued NHRS financial report.

15. Other Post-Employment Benefits (GASB 75)

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. The statement identifies the methods and assumptions that are required to be used to project benefit payments, discounted projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

Town OPEB Plan

All the following OPEB disclosures for the Town OPEB Plan are based on a measurement date of December 31, 2021.

General Information about the OPEB Plan

Plan Description

The Town indirectly provides post-employment healthcare for retired employees through an implicit rate covered by current employees. Retirees of the Town who participate in this single-employer plan pay 100% of the healthcare premiums to participate in the Town's healthcare program. Since they are included in the same pool as active employees, the insurance rates are implicitly higher for current employees due to the age consideration. This increased rate is an implicit subsidy the Town pays for the retirees.

The Town's OPEB plan is not administered through a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits Provided

The Town provides medical and prescription drug insurance to retirees and their covered dependents. All active employees who retire from the Town and meet the eligibility criteria will receive these benefits.

Plan Membership

The following employees were covered by the benefit terms:

Inactive employees or beneficiaries	
currently receiving benefit payments	12
Active employees	<u>24</u>
Total	<u>36</u>

Funding Policy

The Town's funding policy includes financing the implicit subsidy on a pay-as-you-go basis, as required by statute.

Actuarial Assumptions and Other Inputs

The total OPEB liability was determined using the alternative method as of December 31, 2021, in accordance with the parameters of GASB Statement No. 75. Alternative measurement method valuations of an ongoing plan are allowed for a sole employer with fewer than one hundred total plan members and involve estimates of the value of reported amount and assumptions about the probability of occurrence of events far into the future, similar to broad measurement steps as would be used by an actuarial valuation for plans whose members exceed one hundred. Examples include assumptions about future employment, mortality, and the healthcare cost trend. The alternative measurement method used the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Amortization Period	20 years
Salary increases	3.00%, average, including inflation
Discount rate	1.83%, previously 2.20%
Healthcare cost trend rates	6.40% for 2021, fluctuating .60% to an ultimate rate of 7.00%
Retirees' share of benefit-related costs	100%

The discount rate was based on the Fidelity General Obligation AA 20 Year Bond at December 31, 2021.

Mortality rates were based on the Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of the most recent actuarial experience study.

Discount Rate

The discount rate used to measure the total OPEB liability was 1.83%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate.

Total OPEB Liability

The Town's total OPEB liability of \$661,267 was measured as of December 31, 2021 and was determined by the alternative method.

Changes in the Total OPEB Liability

The following summarizes the changes to the total OPEB liability for the past year:

Balance, beginning of year	\$ 707,333
Changes for the year:	
Service cost	40,189
Interest	16,431
Changes in assumptions	20,885
Changes in economic/demographic gains or losses	<u>(123,471)</u>
Net Change	<u>(45,966)</u>
Balance, end of year	\$ <u>661,367</u>

Changes of assumptions reflect a change in the discount rate from 2.20% in 2020 to 1.83% in 2021. All other assumptions were the same as those used in the previous measurement.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease <u>(0.83%)</u>	Current Discount Rate <u>(1.83%)</u>	1% Increase <u>(2.83%)</u>
\$ 723,891	\$ 661,367	\$ 606,695

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, as well as what the total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	Current Healthcare Cost Trend Rates	
1% Decrease (5.40%)		1% Increase (7.40%)
\$ 596,507	\$ 661,367	\$ 737,378

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2021, the Town recognized a reduction in OPEB expense of \$(45,966). At December 31, 2021, the Town did not have any deferred outflows or (inflows) of resources related to the total OPEB liability.

New Hampshire Retirement System Medical Subsidy Plan Description

All of the following OPEB disclosures for the New Hampshire Medical Subsidy Plan are based upon an actuarial valuation performed as of June 30, 2020, using a measurement date of June 30, 2021.

General Information about the OPEB Plan

Plan Description

In addition to the OPEB plan discussed above, the Town participates in the New Hampshire Retirement System (NHRS) Medical Subsidy. The NHRS administers a cost-sharing, multiple-employer other post-employment benefit plan (OPEB Plan) for retiree health insurance subsidies. Benefit amounts and eligibility requirements are set by state law, and members are designated by type. The four membership types are Group II Police Officer and Firefighters, Group I Teachers, Group I Political Subdivision Employees and Group I State Employees. Collectively, they are referred to as the OPEB Plan.

NHRS issues publicly available financial reports that can be obtained by writing to them at 54 Regional Drive, Concord, New Hampshire 03301-8507 or from their website at <http://www.nhrs.org>.

Benefits Provided

The OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. The eligibility requirements for receiving OPEB Plan benefits differ for Group I and Group II members. The OPEB plan is closed to new entrants. The monthly Medical Subsidy rates are:

1 Person - \$375.56
2 Person - \$751.12
1 Person Medicare Supplement - \$236.84
2 Person Medicare Supplement - \$473.68

Contributions

Pursuant to RSA 100-A:16, III, and the biennial actuarial valuation, funding for the Medical Subsidy payment is via the employer contributions rates set forth by NHRS. Employer contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the NHRS actuary using the entry age normal funding method and are expressed as a percentage of gross payroll. The Town contributed 0.66% of gross payroll for Group I employees, 1.66% of gross payroll for Group I teachers, and 4.14% and 4.17% of gross payroll for Group II fire and police department members, respectively. Employees are not required to contribute. The State Legislature has the authority to establish, amend, and discontinue the contribution requirements of the Medical Subsidy plan.

Actuarial Assumptions

Actuarial assumptions for the collective total OPEB liability are the same as the New Hampshire Retirement System footnote.

Net OPEB Liability, Expense, and Deferred Outflows and Inflows

The Town's proportionate share of the net NHRS Medical Subsidy (net OPEB liability) as of the measurement date of June 30, 2021 was \$380,856, representing 0.0951%, which was a decrease of 0.0048% from its previous year proportion.

For the year ended December 31, 2021, the Town recognized a reduction in OPEB expense related to the NHRS Medical Subsidy of \$(11,167). At December 31, 2021, the Town

reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Difference between expected and actual experience	\$ -	\$ 79
Changes in proportion	-	174
Net difference between projected and actual OPEB investment earnings	-	4,758
Contributions subsequent to the measurement date	<u>22,130</u>	<u>-</u>
Total	\$ <u>22,130</u>	\$ <u>5,011</u>

The amount reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date and before the end of the fiscal year will be included as a reduction of the net OPEB liability in 2022.

Other amounts reported as deferred outflows and (inflows) of resources related to OPEB will be recognized as an addition in OPEB expense as follows:

<u>Year</u>	<u>Amount</u>
2022	\$ 1,342
2023	1,000
2024	1,120
2025	<u>1,549</u>
Total	\$ <u>5,011</u>

Sensitivity of the Net NHRS Medical Subsidy OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
\$ 414,020	380,856	\$ 352,001

Healthcare Cost Trend Rate

Healthcare cost trend rates are not applicable given that the benefits are fixed stipends.

Consolidation of Total/Net OPEB Liabilities and Related Deferred Outflows and (Inflows)

The following consolidates the Town's total OPEB liability and related deferred outflows/inflows, and the Town's proportionate share of the NHRS Medical Subsidy net OPEB liability and related deferred outflows/inflows at December 31, 2021:

	Total/Net OPEB Liability	Total Deferred Outflows of Resources	Total Deferred Inflows of Resources	Total OPEB Expense
Town OPEB Plan	\$ 661,367	\$ -	\$ -	\$ (45,966)
Proportionate share of NHRS Medical Subsidy Plan	<u>380,856</u>	<u>22,130</u>	<u>5,011</u>	<u>(11,167)</u>
Total	<u>\$ 1,042,223</u>	<u>\$ 22,130</u>	<u>\$ 5,011</u>	<u>\$ (57,133)</u>

16. Commitments and Contingencies

COVID-19

The COVID-19 outbreak in the United States (and across the globe) has resulted in economic uncertainties. There is considerable uncertainty around the duration and scope of the economic disruption. The extent of the impact of COVID-19 on our operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on individuals served by the Town, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact our financial condition or results of operations remains uncertain.

Outstanding Legal Issues

On an ongoing basis, there are typically pending legal issues in which the Town is involved. The Town's management is of the opinion that the potential future settlement of these issues would not materially affect its financial statements taken as a whole.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount of expenditures which may be disallowed by the grantor cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

Encumbrances

At year-end, the Town's General Fund has \$192,529 in encumbrances that will be honored in the next fiscal year.

17. Subsequent Events

Management has evaluated subsequent events through June 15, 2022, which is the date of the financial statements were available to be issues.

At the March 8, 2022 Town Meeting, the Town voted to use \$142,000 of fund balance.

18. New Pronouncements

The Governmental Accounting Standards Board (GASB) has issued Statement No. 87, *Leases*, effective for the Town in 2022. This statement establishes new reporting and disclosure requirements, including the recording of various operating leases in the financial statements. The Town has not evaluated the impact of this statement on its financial statements.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Required Supplementary Information
General Fund

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual
For the Year Ended December 31, 2021
(Unaudited)

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	
Revenues				
Property taxes	\$ 4,328,613	\$ 4,328,613	\$ 4,487,170	\$ 158,557
Penalties, interest, and other taxes	76,100	76,100	129,333	53,233
Licenses and permits	1,967,050	1,967,050	2,063,575	96,525
Intergovernmental	836,609	836,609	836,546	(63)
Charges for services	15,573	15,573	21,151	5,578
Investment income	6,000	6,000	7,036	1,036
Miscellaneous	<u>6,906</u>	<u>6,906</u>	<u>22,584</u>	<u>15,678</u>
Total Revenues	<u>7,236,851</u>	<u>7,236,851</u>	<u>7,567,395</u>	<u>330,544</u>
Expenditures				
General government	2,086,902	2,086,902	2,044,304	42,598
Public safety	3,382,186	3,382,186	3,285,924	96,262
Highways and streets	809,702	809,702	830,031	(20,329)
Sanitation	447,976	447,976	458,461	(10,485)
Health and welfare	53,637	53,637	51,985	1,652
Culture and recreation	107,526	107,526	110,655	(3,129)
Conservation	794	794	746	48
Capital outlay	331,640	331,640	339,837	(8,197)
Debt service	<u>263,564</u>	<u>263,564</u>	<u>239,981</u>	<u>23,583</u>
Total Expenditures	<u>7,483,927</u>	<u>7,483,927</u>	<u>7,361,924</u>	<u>122,003</u>
Excess (deficiency) of revenues over expenditures	(247,076)	(247,076)	205,471	452,547
Other Financing Sources (Uses)				
Transfers out	(305,453)	(305,453)	(305,453)	-
Use of fund balance:				
Capital budget	298,582	298,582	298,582	-
Use of prior year encumbrances	<u>253,947</u>	<u>253,947</u>	<u>253,947</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>247,076</u>	<u>247,076</u>	<u>247,076</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	\$ <u>-</u>	\$ <u>452,547</u>	\$ <u>452,547</u>

See Independent Auditor's Report.

**Notes to the Required Supplementary Information
for General Fund Budget**

Budgetary Basis

The General Fund final appropriation appearing on the previous page represents the final amended budget after all reserve fund transfers and supplemental appropriations.

Budget/GAAP Reconciliation

The budgetary data for the General Fund is based upon accounting principles that differ from Generally Accepted Accounting Principles (GAAP). Therefore, in addition to the GAAP basis financial statements, the results of operations of the General Fund are presented in accordance with budgetary accounting principles to provide a meaningful comparison to budget data.

The following is a summary of adjustments made to the actual revenues, expenditures, and other financing sources (uses), to conform to the budgetary basis of accounting.

<u>General Fund</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>
GAAP basis	\$ 7,635,182	\$ 7,459,113	\$ -
Remove effects of combining Capital Reserve Fund and Library Fund with the General Fund	(30,751)	(289,718)	(305,453)
Reverse beginning-of-year appropriation carryforwards from expenditures	-	-	253,947
Add end-of-year appropriation carryforwards from expenditures	-	192,523	-
To record use of fund balance	-	-	298,582
Other	<u>(37,036)</u>	<u>-</u>	<u>-</u>
Budgetary basis	<u>\$ 7,567,395</u>	<u>\$ 7,361,918</u>	<u>\$ 247,076</u>

See Independent Auditor's Report.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability

(Unaudited)

New Hampshire Retirement System						
<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of the Net Pension Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Total Pension Liability</u>
December 31, 2021	June 30, 2021	0.0837%	\$3,711,679	\$1,999,105	185.67%	72.22%
December 31, 2020	June 30, 2020	0.0865%	\$1,042,223	\$1,967,309	52.98%	58.72%
December 31, 2019	June 30, 2019	0.0905%	\$4,353,593	\$1,923,079	226.39%	65.59%
December 31, 2018	June 30, 2018	0.0916%	\$4,412,258	\$1,901,692	232.02%	64.73%
December 31, 2017	June 30, 2017	0.0938%	\$4,614,687	\$1,845,191	250.09%	62.66%
December 31, 2016	June 30, 2016	0.0926%	\$4,923,838	\$1,796,395	274.10%	58.30%
December 31, 2015	June 30, 2015	0.0839%	\$3,325,930	\$1,593,643	208.70%	65.47%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

TOWN OF LITCHFIELD, NEW HAMPSHIRE

Required Supplementary Information
Schedule of Pension Contributions

(Unaudited)

New Hampshire Retirement System						
Fiscal <u>Year</u>	Measurement <u>Date</u>	Contributions in Relation to the		Contribution Deficiency <u>(Excess)</u>	Covered <u>Payroll</u>	Contributions as a Percentage of <u>Covered Payroll</u>
		Actuarially Determined <u>Contribution</u>	Actuarially Determined <u>Contribution</u>			
December 31, 2021	June 30, 2021	\$ 445,574	\$ (445,574)	\$ -	\$ 2,054,190	21.69%
December 31, 2020	June 30, 2020	\$ 384,352	\$ (384,352)	\$ -	\$ 1,988,497	19.33%
December 31, 2019	June 30, 2019	\$ 402,836	\$ (402,836)	\$ -	\$ 2,001,531	20.13%
December 31, 2018	June 30, 2018	\$ 388,396	\$ (388,396)	\$ -	\$ 1,901,692	20.42%
December 31, 2017	June 30, 2017	\$ 360,477	\$ (360,477)	\$ -	\$ 1,845,191	19.54%
December 31, 2016	June 30, 2016	\$ 335,919	\$ (335,919)	\$ -	\$ 1,796,395	18.70%
December 31, 2015	June 30, 2015	\$ 347,718	\$ (347,718)	\$ -	\$ 1,593,643	21.82%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
Required Supplementary Information
Schedules of Proportionate Share and Contributions of the Net OPEB Liability

(Unaudited)

Schedule of Proportionate Share
New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Measurement Date</u>	<u>Proportion of the Net OPEB Liability</u>	<u>Proportionate Share of the Net OPEB Liability</u>	<u>Covered Payroll</u>	<u>Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll</u>	<u>Plan Fiduciary Net Position Percentage of the Net OPEB Liability</u>
December 31, 2021	June 30, 2021	0.0951%	\$380,856	\$1,999,105	19.05%	11.06%
December 31, 2020	June 30, 2020	0.0999%	\$437,160	\$1,967,309	22.22%	7.74%
December 31, 2019	June 30, 2019	0.1159%	\$508,217	\$1,923,079	26.43%	7.75%
December 31, 2018	June 30, 2018	0.1170%	\$535,684	\$1,901,692	28.17%	7.53%
December 31, 2017	June 30, 2017	0.0806%	\$368,572	\$1,845,191	19.97%	7.91%

Schedule of Contributions
New Hampshire Retirement System Medical Subsidy

<u>Fiscal Year</u>	<u>Valuation Date</u>	<u>Actuarially Determined Contribution</u>	<u>Contributions Relative to Actuarially Determined Contribution</u>	<u>Contribution Deficiency Excess</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
December 31, 2021	June 30, 2021	\$45,703	(\$45,703)	\$0	\$2,827,453	1.6164%
December 31, 2020	June 30, 2020	\$46,359	(\$46,359)	\$0	\$2,891,078	1.6035%
December 31, 2019	June 30, 2019	\$52,902	(\$52,902)	\$0	\$3,274,797	1.6154%
December 31, 2018	June 30, 2018	\$51,753	(\$51,753)	\$0	\$3,220,141	1.6072%
December 31, 2017	June 30, 2017	\$47,777	(\$47,777)	\$0	\$2,150,334	2.2218%

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See notes to the Town's financial statements for summary of significant actuarial methods and assumptions.

See Independent Auditor's Report.

TOWN OF LITCHFIELD, NEW HAMPSHIRE
Required Supplementary Information
Other Post-Employment Benefits (OPEB)
Schedules of Changes in the Total OPEB Liability

(Unaudited)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability				
Service cost	\$ 40,189	\$ 40,189	\$ 40,189	\$ 58,162
Interest	16,431	15,483	14,377	18,468
Changes of assumptions	20,885	32,867	17,339	(80,833)
Change in economic/demographic gains or losses	<u>(123,471)</u>	<u>95,977</u>	<u>(46,888)</u>	<u>(50,875)</u>
Net change in total OPEB liability	(45,966)	184,516	25,017	(55,078)
Total OPEB liability - beginning	<u>707,333</u>	<u>522,817</u>	<u>497,800</u>	<u>552,878</u>
Total OPEB liability - ending	<u>\$ 661,367</u>	<u>\$ 707,333</u>	<u>\$ 522,817</u>	<u>\$ 497,800</u>

Above does not include New Hampshire Retirement System Medical Subsidy.

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